

HISTORY OF THE UTAH TAX STRUCTURE



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This is a brief historical study of selected taxes in Utah. It is intended as a historical reference tool, not a complete analysis of the major issues surrounding Utah taxes. In a way, this study provides a tax skeleton upon which others may add the layers of tissue and muscle for a more in depth study. For a more in depth review of the issues refer to *History of Utah's First Century of Taxation and Public Debt 1896-1995* by Dr. Jewel J. Rasmussen. Recently, several Utah Foundation reports were based on preliminary data supplied herein.

Each section is devoted to one individual tax and is divided into three parts:

- (1) A table, showing the collections, the rate, and base for the tax.
- (2) Graphs, charting the information found in the table.
- (3) A legislative history of the tax.

The sources for this publication are from:

- Utah State Tax Commission publications (Biennial and Annual Reports, TC-23 Monthly Revenue Summary)
- Utah Code Annotated
- Laws of Utah
- CPI from Bureau of Labor Statistics
- Estimates of Utah population:
 - 1923-39 estimates from Utah Department of Health - Division of Vital Statistics.
 - 1940-51 estimates from US Bureau of the Census.
 - 1952-1996 estimates from Utah Bureau of Health Statistics and Utah Population Committee.

PREFACE

State Tax Commission: Organization Overview

The Utah State Tax Commission

In 1930, the State Constitution was amended to provide for the creation of the Tax Commission and abolish the existing State Board of Equalization. The new Tax Commission was given responsibility for the collection and administration of major taxes including those previously administered by other agencies as well as functions of the State Board of Equalization.

For the first two years of its existence, the principal duties of the State Tax Commission consisted of the equalization of property tax, the assessment for property tax purposes of certain classes of property, and the administration and collection of the personal income and corporate franchise taxes. On June 26, 1933, the provision of the Revised Statutes of Utah which transferred to the Tax Commission the administration and collection of all other state taxes, became effective.

In 1983, the Utah State Legislature enacted HB 315, which reorganized the Tax Commission by creating the position of Executive Director and called for the development of a management plan to describe the organizational arrangement of Commission functions. The bill established professional qualifications for Commissioners and required a composite of professional skills and background among the Commissioners including accounting, auditing, property assessment, management, law, finance and basic knowledge of excise, income, sales and corporate taxation. In addition, each member must have knowledge of the theory and practice of ad valorem taxation and have had executive and administrative experience. The Commission also established the Internal Audit Unit and hired internal auditors to audit cash management and also evaluate systems and procedures. In addition, several divisions were consolidated and independent functions were grouped into divisions or eliminated.

The State Tax Commission consists of four members appointed by the Governor. No more than two members may belong to the same political party, and commissioners serve four-year terms. The four commissioners administer the tax laws of the state and collect tax revenue for the State of Utah and its local governments. The Tax Commission collects and distributes revenue for some 40 taxes, surcharges and fees, registers motorvehicles and regulates the automobile industry.

The commissioners administer and supervise the state's tax laws, rule on appeals, set policy, promulgate rules, issue advisory opinions and sit as the State Board of Equalization. The commissioners' Economic and Statistical Unit forecasts state revenues and provides economic and statistical analysis from Tax Commission data. The Appeals section of the Tax Commission coordinates all appeals brought before the commission and most appeals are heard by law judges. The Internal Audit Unit assures agency operations are efficient and comply with the law.

Utah State Tax Commission Members (1931-1998)						
Commissioners	Political Party	Years	Executive Director*	Years	Executive Secretary	Years
George A. Critchlow (Chair)	Democrat	1931-34			Sybil Hopkins	1931-37
Roscoe E. Hammond	Republican	1931-56				
Howard P. Leatham	Republican	1931-41				
Frank Page Stewart	Democrat	1931-32				
Edward H. Snow	Democrat	1932-41				
J. William Knight	Democrat	1933-39				
Irwin Arnovitz (Chair)	Democrat	1934-41			Leo A. Jardine	1937-42
B. H. Robinson	Democrat	1939-41				
Heber Bennion Jr. (Chair)	Democrat	1941-47			Edith Stoddard	1942-50
Milton Twitchell	Republican	1941-49				
J. Lambert Gibson (Chair)	Democrat	1941-45				
Arthur McFarlane	Democrat	1945-46				
J. Lambert Gibson (Chair)	Democrat	1946-47				
Grant A. Brown	Democrat	1947-49				
Elisha Warner	Democrat	1947-51				
H.C. Shoemaker (Chair)	Republican	1949-50				
J. Welton Ward	Democrat	1949-57				
Patrick Healy Jr. (Chair)	Republican	1950-54			C. Ray Openshaw	1950-54
Selvoy J. Boyer	Democrat	1951-58				
Byron Jones	Republican	1954-57			G. W. Barben	1954-72
Allan M. Lipman	Republican	1956-65				
Arias G. Belnap	Democrat	1957-65				
H. C. Shoemaker (Chair)	Republican	1957-59				
Herbert F. Smart	Democrat	1958-61				
Orville Gunther (Chair)	Republican	1959-67				
Donald T. Adams	Democrat	1961-67				
A. Pratt Kesler	Republican	1965-69				
Ransom Quinn (Chair)	Democrat	1965-69				
Vernon L. Holman (Chair)	Democrat	1967-79				
G. Douglas Taylor	Republican	1967-75				
Paul T. Fordham	Democrat	1969-77				
R. Milton Yorgason	Republican	1969-78				
Eleanor Lee Brennan	Republican	1975-78			Phillip E. Procter	1972-83
David L. Duncan (Chair)	Democrat	1977-83				
Douglas Sonntag	Republican	1978-83				
Robert L. Bowen	Democrat	1979-83				
Georgia B. Peterson	Republican	1979-83				
Mark K. Buchi (Chair)	Republican	1983-86				
G. Ellsworth Brunson	Republican	1983-85				
Gary C. Cornia	Democrat	1983-86				
Marthe F. Dyner	Democrat	1983-85	Clyde R. Nichols, Jr.	1984-94		
R. Hal Hansen (Chair)	Republican	1985-93				
Roger O. Tew	Democrat	1985-96				
G. Blaine Davis	Republican	1986-91				
Joseph B. Pacheco, Jr.	Democrat	1986-				
S. Blaine Willes	Republican	1991-93				
Alice Shearer	Republican	1993-97				
W. Val Oveson (Chair)	Republican	1993-	Rodney G. Marrelli	1994-		
Richard McKeown	Democrat	1996-				
Pam Hendrickson	Republican	1997-				

*Executive Director position established by legislation in 1983.

SALES TAXES

SECTION I

State Sales and Use Tax

State Sales and Use Tax

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate %</i>	<i>Taxable Sales</i>	<i>Notes</i>
1933	14,277	104,212	0.20	2.000	713,850	
1934	1,730,525	13,311,731	25.50	2.000	86,526,250	
1935	2,496,097	18,627,590	35.55	2.000	124,804,850	
1936	2,966,866	21,655,956	41.09	2.000	148,343,300	Jul 1, 1937 Use Tax comes into effect.
1937	3,411,586	24,543,784	46.57	2.000	170,579,300	
1938	3,465,190	24,063,819	45.58	2.000	173,259,500	
1939	3,635,503	25,783,709	48.28	2.000	181,775,150	
1940	4,221,677	30,371,777	55.93	2.000	211,083,850	
1941	4,563,094	32,593,529	59.05	2.000	228,154,700	
1942	5,324,387	36,220,320	65.74	2.000	266,219,350	
1943	6,756,396	41,450,282	72.09	2.000	337,819,800	
1944	7,192,945	41,577,717	65.89	2.000	359,647,250	
1945	7,298,408	41,468,227	68.54	2.000	364,920,400	
1946	8,388,486	46,602,700	78.85	2.000	419,424,300	
1947	11,162,221	57,242,159	89.72	2.000	558,111,050	
1948	12,639,724	56,680,377	89.12	2.000	631,986,200	
1949	13,598,169	56,423,938	86.41	2.000	679,908,450	
1950	14,014,232	58,883,328	87.75	2.000	700,711,600	
1951	16,401,205	68,054,793	97.78	2.000	820,060,250	
1952	16,902,541	65,009,773	92.08	2.000	845,127,050	
1953	17,223,692	64,995,064	89.77	2.000	861,184,600	
1954	18,065,791	67,662,139	90.22	2.000	903,289,550	
1955	18,923,861	70,348,926	93.80	2.000	946,193,050	
1956	22,085,164	82,407,328	105.25	2.000	1,104,258,200	
1957	23,427,383	86,130,085	106.46	2.000	1,171,369,150	
1958	24,494,573	87,169,299	105.53	2.000	1,224,728,650	
1959	25,781,146	89,208,118	105.57	2.000	1,289,057,300	
1960	28,637,893	98,412,003	113.12	2.000	1,431,894,650	
1961	29,465,868	99,546,851	110.61	2.000	1,473,293,400	2.5% effective Jul 1, 1961.
1962	31,918,147	106,749,656	114.05	2.375	1,343,921,979	
1963	35,856,906	118,731,477	123.94	2.500	1,434,276,240	
1964	41,609,062	135,977,327	139.61	2.500	1,664,362,480	
1965	42,838,481	138,188,648	141.30	2.500	1,713,539,240	
1966	53,929,200	171,203,810	172.76	2.875	1,875,798,261	3% effective Jul 1, 1965.
1967	55,797,573	172,214,731	170.68	3.000	1,859,919,100	
1968	58,111,403	173,986,237	170.74	3.000	1,937,046,767	
1969	65,180,220	187,299,483	182.02	3.000	2,172,674,000	4% effective Apr 1, 1969.
1970	90,870,265	247,602,902	236.49	4.000	2,271,756,625	
1971	101,236,304	260,918,309	244.76	4.000	2,530,907,600	
1972	117,686,126	290,583,027	263.93	4.000	2,942,153,150	
1973	135,864,153	325,033,859	286.37	4.000	3,396,603,825	
1974	149,442,237	336,581,615	287.68	4.000	3,736,055,925	
1975	173,736,847	352,407,398	293.67	4.000	4,343,421,175	
1976	194,799,068	362,080,052	292.95	4.000	4,869,976,700	
1977	225,793,595	396,825,299	311.24	4.000	5,644,839,875	
1978	257,988,280	425,723,234	322.52	4.000	6,449,707,000	
1979	288,602,629	442,642,069	323.57	4.000	7,215,065,725	

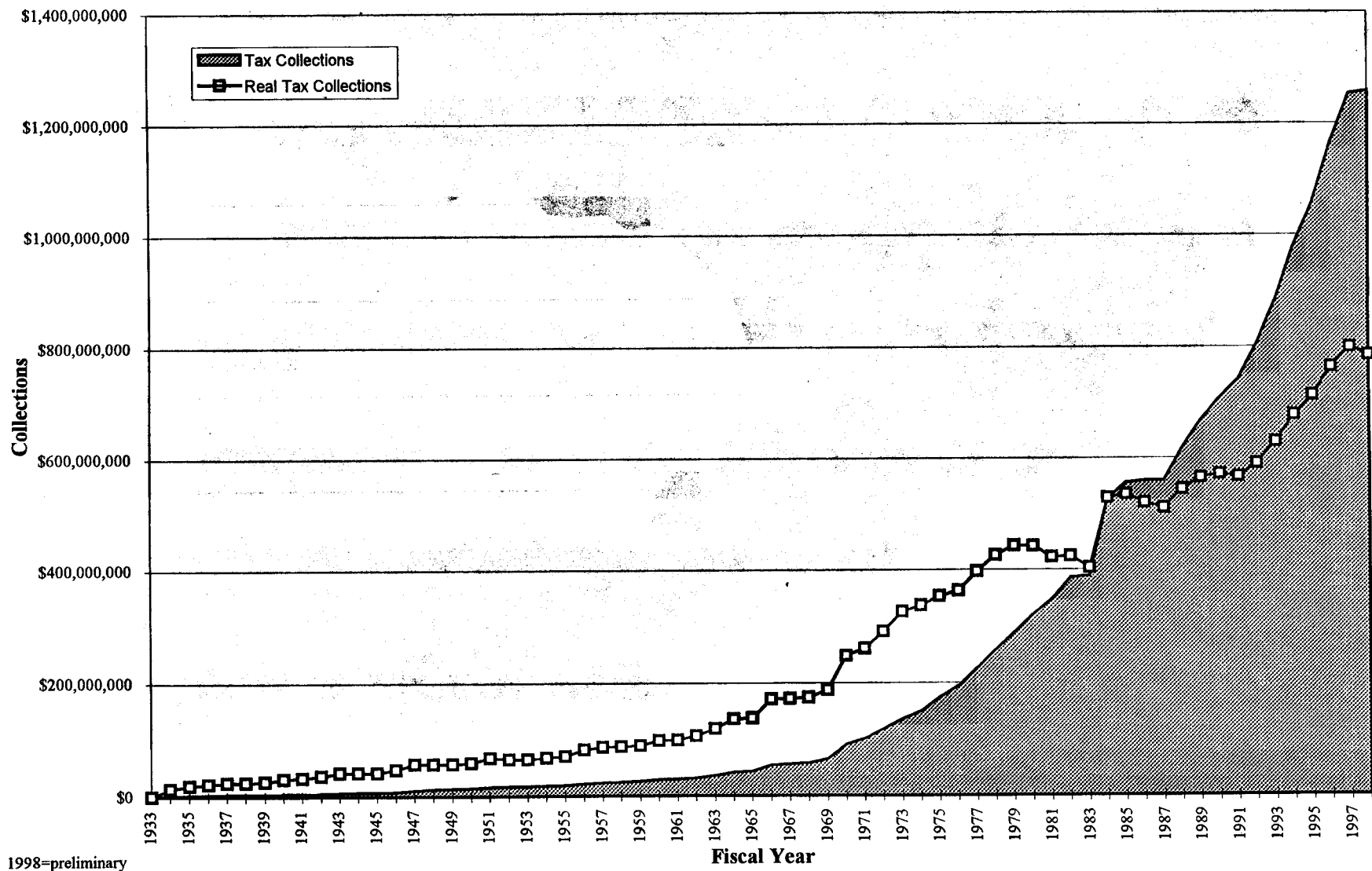
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate %</i>	<i>Taxable Sales</i>	<i>Notes</i>
1980	320,453,903	441,396,561	310.84	4.000	8,011,347,575	
1981	347,382,326	421,580,493	286.01	4.000	8,684,558,150	
1982	385,260,241	423,828,648	279.75	4.000	9,631,506,025	
1983	388,770,883	402,871,381	258.58	4.000	9,719,272,075	
1984	526,158,395	528,271,481	331.20	4.344	12,112,301,911	4.125% effective Jul, 4.625% effective Oct, 1983.
1985	555,414,779	534,566,679	329.57	4.625	12,008,968,195	
1986	558,580,909	519,127,239	315.96	4.625	12,077,425,059	
1987	558,998,211	510,034,864	306.70	4.601	12,149,493,827	4.594% effective Jul 1, 1986.
1988	617,624,358	543,683,414	324.01	5.094	12,124,545,701	5.094% effective Apr 1, 1987.
1989	667,402,562	564,161,084	333.82	5.094	13,101,738,555	
1990	707,443,441	570,518,904	334.42	5.070	13,953,519,546	Jan 1, 1990 -Dec 31, 1999, 1/64 of 1% of the
1991	740,306,985	566,416,974	327.60	5.000	14,806,139,700	5% State Sales Tax is earmarked for the
1992	802,391,187	589,127,156	331.90	5.000	16,047,823,740	Olympic Special Revenue Fund, for the use by
1993	881,917,156	628,593,839	345.00	5.000	17,638,343,120	the Utah Sports Authority. Those funds are
1994	978,247,622	676,987,974	362.80	5.000	19,564,952,440	included in these totals. After Jun 30, 1994,
1995	1,055,060,896	711,916,934	371.56	4.891	21,573,130,142	the State Sales Tax is 4.875%.
1996	1,162,524,830	762,811,568	389.38	4.875	23,846,663,179	
1997	1,252,131,165	798,044,082	398.55	4.875	25,684,741,846	
1998p	1,257,037,154	783,200,719	382.42	4.766	26,377,173,068	4.75% effective Jul 1, 1997.

Bolded numbers represent a weighted percentage based on a one quarter lag and when the statutory change was made effective. Starting in FY 1992 3/4 of collections have a one month lag and 1/4 of collections have three month lag when the statutory change was made effective.

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

State Sales and Use Tax: Collections 1933-1998

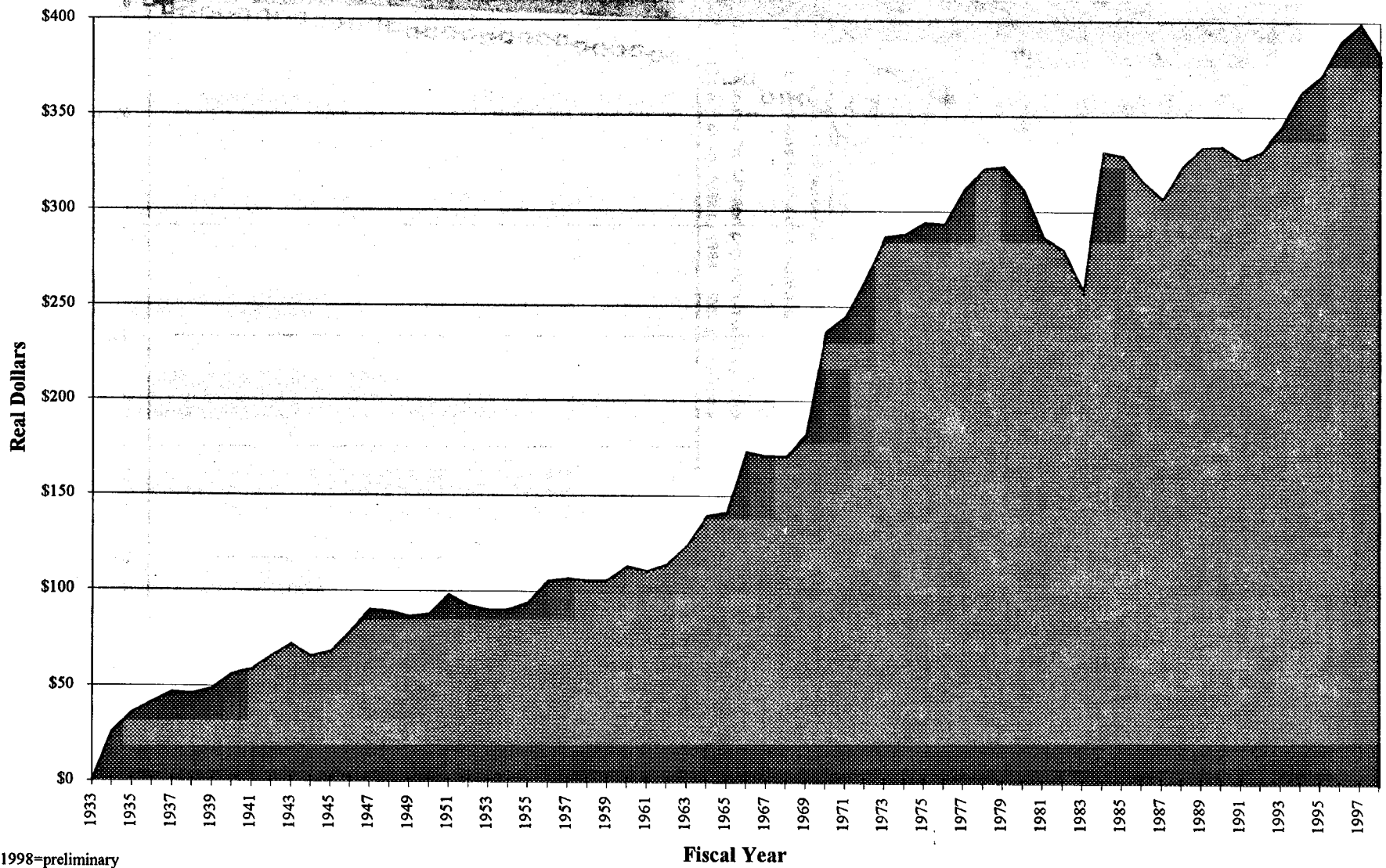


1998=preliminary

Real numbers are based on using the CPI of the previous calendar year.
The CPI base period for real numbers: 1982 to 1984 = 100.

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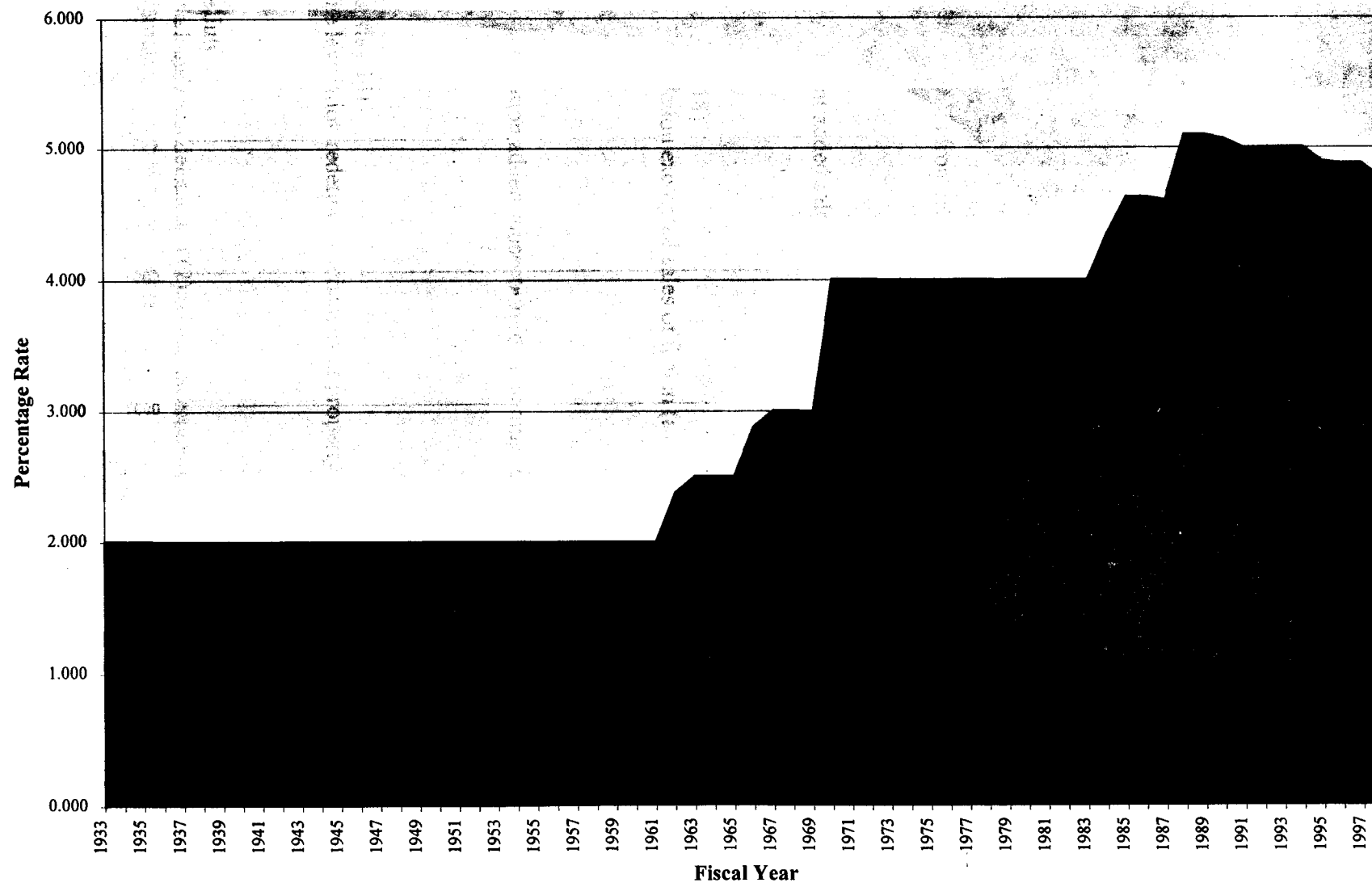
State Sales and Use Tax: Real Per Capita 1933-1998



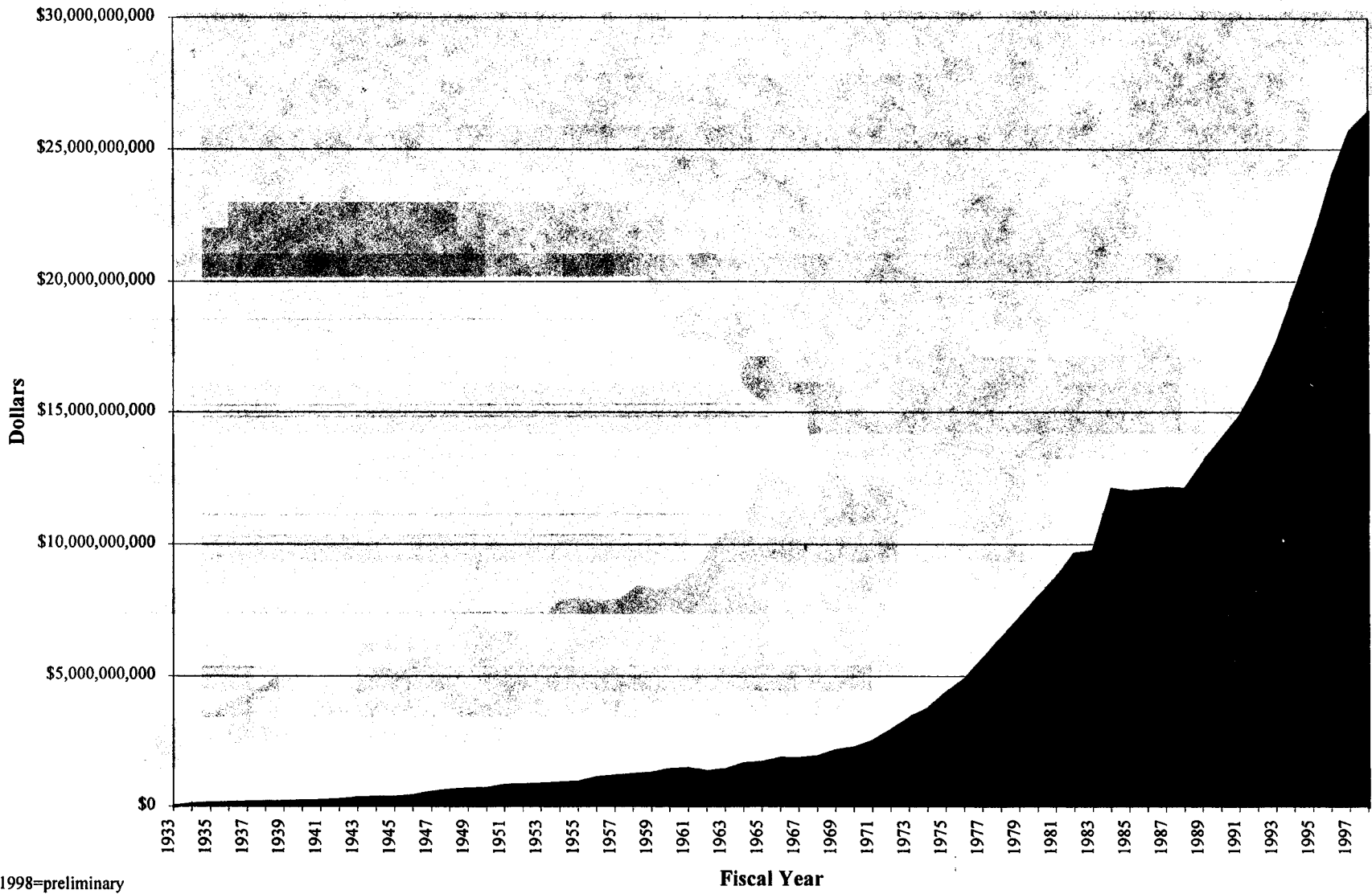
Real numbers are based using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

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State Sales and Use Tax: Rates 1933- 1998



State Sales and Use Tax: Taxable Sales 1933-1998



1998=preliminary

State Sales and Use Tax

Changes to Tax Base and Other Legislative Changes (1937-1998)

Description of Tax

The State Sales and Use Tax applies to retail sales of tangible personal property, meals, admissions to places of amusement; intrastate communication and passenger service; commercial electric, gas, and heat utility service; hotel and motel accommodations and certain other services. A Retailer license is issued without a fee.

Retailers are liable for collection of the tax. The purchaser is liable for payment of the tax on private sales of motor vehicles at time of registration.

The tax also applies to tangible personal property and certain rentals, purchased for use, consumption or storage in Utah. Licensed vendors are liable for collection of the tax. Purchasers liable if not purchased from licensed vendor. Chapter 15 & 16, Title 59, U.C.A., 1953.

1937

Amendment added sale of newspapers in (a); inserted "club" in (c).

1943

(Effective March 18)

The Legislation exempted sales of fuel in (a).

1959

(Effective July 1)

The legislation added subsection (e) including taxes on service repairs of tangible personal property.

1963

(Effective May 14)

The legislation redefined exchanges of property.

1965

(Effective July 1)

The legislation deleted (b) (2) which exempted electrical power plants owned by non-profit corporations from paying sales tax.

1967

(Effective July 1, 1969)

Use tax also included the services of repair, renovation and certain installations of tangible personal property. Amended by Chapter 163, Law of Utah, 1967; Chapter 14, First Special Session, Laws of Utah, 1969.

1969

(Effective April 1)

The legislation inserted "cleaning or washing" in subsection (e); added sub. (h) which taxes leases or rentals of tangible personal property.

1973

(Effective May 8)

Legislation exempted tangible property or services used in the construction or incorporated in pollution control facilities.

1975

(Effective May 13)

Legislation allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

(Effective May 13)

Legislation deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

1976

(Effective April 1)

Legislation exempted sales of "medicine" i.e., prescription drugs. It also re-exempted sales from coin operated laundry or dry cleaning services.

1979

(Effective July 1)

HB 105 Sales Tax Exemption - Farm Items. The legislation phased in an exemption for equipment and other tangible personal property used directly in farming operations. This exemption does not apply to vehicles required to be licensed nor to other transportation equipment or research equipment. Tools with a unit price of less than \$100.00 will continue to be subject to sales tax. The exemption from sales tax was phased in as follows:

- 1) 1 percent on July 1, 1979
- 2) 2 percent on July 1, 1980

- 3) 3 percent on July 1, 1981
- 4) Total exemption on July 1, 1982

1980

(Effective July 1)

The legislation extended sales and use tax exemption for air and water pollution control facilities from January 31, 1980 to January 31, 1985.

1981

(Effective May 10)

The legislation provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

(Effective May 10)

The legislation defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

(Effective May 10)

The legislation set forth specified conditions which would require out-of-state vendors doing business in Utah to become licensed to collect and remit Utah sales tax.

1983

(Effective April 1)

SB 41 Sales Tax Exemption on Vending Machine Sales. The legislation provided that vending machine items sold for under one dollar shall be taxed at 120 percent of their cost instead of at the retail sale price.

(Effective May 10)

The legislation amended to exempt from Utah sales (and use) tax, the sale of "currency and coinage constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingot, bars, medallions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80 percent"

The exemption was effected by defining these items as not being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later trade for some taxable purchase.

(Effective May 10)

Section 59-15-6 of the Sales Tax Act was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

(Effective May 10)

Section 59-15-6 provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

(Effective May 10)

Section 59-16-4 was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah.

This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

(Effective May 10)

Section 59-15-8 was amended to provide for a minimum penalty of 10 percent of a sales tax deficiency or \$50.00, whichever is greater; or in the case of fraud, \$100.00 or 100 percent of tax deficiency, whichever is greater.

1984

(Effective July 1)

Sections 59-15-6 and 59-16-4 were amended to allow a sales and use tax exemption for five years beginning on July 1, 1984, on purchases of materials, equipment, and services used for new construction, expansion, or modernization of any mine, mill reduction works, smelter, refinery (excluding oil and gas), synthetic fuel processing and upgrading plant, rolling mill, coal washing plant or melting facility. This exemption applied only to amounts purchased during the year in excess of the first \$500,000.00 of taxable material and services subject to sales or use tax.

(Effective July 1)

Sections 59-15-6 and 59-16-4 were amended to provide a sales and use tax exemption for all sales of parts and equipment installed in aircraft used primarily in scheduled interstate or foreign commerce. The exemption does not extend to service or labor charges for repair, cleaning or installation.

1985

(Effective July 1)

HB 103 Sales and Use Tax Exemption for Manufacturing Machinery and Equipment - The legislation exempted from the sales and use tax leased or purchased machinery and equipment for use in new or expanding operations by manufacturers with standard industrial classifications between 2000 and 3999. Equipment to replace or upgrade existing operations is not included. The tax commission shall have the right to define "new or expanding manufacturing operation." Also extended after June 30, 1986 the sales and use tax exemptions for pollution control equipment.

1986

(Effective July 1)

HB 28 Sales and Use Tax Allocation - The legislation reduced the state's share of sales tax and increased the local option sales without increasing the overall tax paid by consumers, unless the governor determines by July 1, 1987, that local government participation is necessary for flood mitigation costs. The rates under this bill were 58/64 of 1 percent for localities and 4-38/64 of 1 percent for the state, between July 1, 1986 and June 30, 1987.

(Effective July 1)

HB 67 Federal Sales Tax Exemption Repeal - The legislation eliminated the express exemption from state sales tax on sales to the federal government because it was already exempted in the constitution. The deletion in the other section was made in order for the state to be poised and ready to tax any sales to the federal government which might allow to be taxed in the future.

(Effective July 1)

HB 135 Sales and Use Tax Phase I Recodification - The legislation made technical changes in the sales and use tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission.

(Effective July 1)

SB 39 Sales and Use Tax Exemption for Federal Government - Owned Tooling and Equipment - The legislation exempted from Utah sales and use taxes the purchase of tooling, support equipment, and special test equipment used or consumed exclusively in the performance of any aerospace or electronics industry contract with the U.S. Government or any subcontract thereunder, provided that title to the tooling and equipment is vested in the U.S. Government.

(Effective October 1)

HB 250 Sales Tax Exemption for Purchases of Food with Federal Food Stamps - The legislation exempted from sales tax all purchases made with food stamps according to superseding federal legislation. If this bill had not been enacted, the USDA would have restricted food stamp funding in Utah which would have had a significant impact.

1987

(Effective April 1)

SB 11 Sales tax Exemptions - Long Term Construction Contracts - The legislation provided a refund of the ½ percent state tax increase on April 1, 1987 to persons who had executed written, binding, contracts before March 1, 1987.

(Effective July 1)

HB 8 Sales and Use Tax Exemption for Steel Manufacturing Facilities - The legislation provided sales tax exemption for certain purchases of materials and equipment by a steel mill which was non-producing prior to July 1, 1987. The exemption was set to expire on June 30, 1994.

(Effective October 1)

HB 246 Sales Tax Exemption for WIC - The legislation exempted from sales tax purchases made under the women, infant and children (WIC) program of the U.S. Department of Agriculture for sales tax.

1988

(Effective April 25)

HB 11 Charitable Solicitations Amendments - The legislation excluded the state and its political subdivisions from the definition of "charitable organization." An exemption from the Charitable Solicitations Act is given for bona fide veterans' organizations and organizations whose gross receipts from solicitations total less than \$5,000. A charitable organization is excluded from the definition of "professional fund raiser."

(Effective April 25)

SB 79 Sales Tax - Boats, Trailers, and Outboard Motors - The legislation exempted the sales of boats, trailers, and outboard motors sold to bona fide nonresidents from the sales tax, but requires that occasional sales of vessels be subject to the sales tax.

(Effective July 1)

SB 31 Sales Tax - Repeal of Exemption for Meals Sold - The legislation repealed the exemption for meals sold at institutions of higher education, meals sold at hospitals when sold to the general public, and meals sold by churches when sold to the general public on a regular basis.

(Effective July 1)

SB 69 Sales Tax - Vehicle Dealerships - The legislation defined vehicle dealer and describes procedures used when vehicle dealers are delinquent in remitting their sales tax. If delinquent, the dealer is required to pay the sales tax directly on each item sold until the delinquency is paid.

1989

(Effective April 24)

SB 34 Ski Resort Capital Investment Incentive - The legislation provided a limited investment incentive to ski resorts that purchase snow-making equipment, ski slope grooming equipment or ski lift transportation.

(Effective July 1)

HB 148 Irrigation Equipment Exemption - The legislation exempted irrigation equipment and supplies from sales tax whether or not they become part of real estate.

(Effective July 1)

SB 80 Sales Tax Exemption for Building Materials Shipped Outside Utah - The legislation exempted from sales tax sales of building materials shipped to states that will not allow tax credit for taxes paid in Utah.

1990

(Effective April 23)

SB 44 Sales Tax Exemption for Pollution Control Facilities - The legislation extended the sales and use tax exemption for pollution control facilities for five years.

(Effective July 1)

SB 17 Telecommunications Taxation - The legislation maintained the sales tax exemption of interstate calls and access charges until July 1, 1999.

(Effective July 1)

SB 204 Sales Tax Nexus - The legislation clarified the definition and status of retailers and vendors in the sales tax code to include persons who solicit consumers in Utah through advertising or other media.

(Effective July 1)

HB 85 Sales Tax - Aircraft Exemption - The legislation exempted from sales tax aircraft manufactured in Utah if delivered to a non-sales tax jurisdiction even if title is transferred in Utah.

1991

(Effective July 1)

HB 43 Aircraft Parts and Equipment Exemption - The legislation broadened the sales tax exemption for parts and equipment installed in aircraft to include all aircraft operated by common carriers in interstate or foreign commerce.

(Effective July 1)

HB 438 Convention, Tourism, Cultural, and Recreation, and Facilities Operation Funding - The legislation allowed counties to impose an additional tourism, recreation, cultural and convention facility tax consisting of a 1 percent statewide restaurant tax on food prepared by restaurants for immediate consumption. The revenues were to be used for the purpose of financing, developing, operating, and maintaining tourism, recreation, cultural, and convention facilities and tourism promotion. It also allowed counties of the first class to impose an additional ½ of 1 percent transient room tax on hotel rooms to be used only for tourism promotion.

1992

(Effective January 1)

HB 338 Sales Tax - Monthly Collections - The legislation provided for the monthly collection of certain sales taxes, allows vendors to keep a certain percentage of the collections (1 percent local and 1.5 percent state), provided for electronic transfer of monies to and from the State Tax Commission, and beginning in 1993, alters the way in which charitable exemptions will be handled.

(Effective April 27)

HB 191 Revenue and Taxation - Technical Amendments - The legislation made technical amendments to in lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.

1993

(Effective May 3)

HB 75 Sales and Use tax - Charitable Exemption - The legislation exempted sales by public utilities to religious or charitable organizations from the new sales tax refund provisions that go into effect July 1, 1993.

(Effective May 3)

HB 77 Sales and Use Tax Amendment - The legislation prohibited a state government entity required to remit sales tax collections on a monthly basis from retaining a portion of the tax to cover the costs of collecting and remitting the tax.

(Effective May 3)

HB 404 County Option Funding for Rural County Hospitals - The legislation authorized counties to impose a voter-approved sales tax of 1 percent to fund rural county hospitals.

(Effective May 3)

HB 441 Sales Tax Exemption - Sunset Re-authorization - The legislation extended the sunset date of the sales tax exemption for replacement parts purchased by formerly closed steel mills to June 30, 1996.

(Effective May 3)

SB 87 Sales Tax - Exemption Review - The legislation required the State Tax Commission to conduct a review of the costs, benefits, and effectiveness of 14 sales tax exemptions and to report their findings to the Legislature at fixed dates between 1993 and 1999. Established cycles for subsequent review of each of the 14 exemptions.

(Effective May 3)

SB 172 Sales Tax Amendments - The legislation clarified that aviation fuel is exempt from the sales tax and that sales taxes collected by vendors are held in trust for the state.

(Effective June 1)

SB 109 County Option Funding for Botanical, Cultural, and Zoological Organizations - The legislation authorized counties to impose a voter-approved sales tax of 1/10 of 1 percent to fund botanical, cultural, and zoological organizations. It also provided guidelines for distribution of the revenues raised by the tax.

1994

(Effective May 2)

HB 109 County Option Funding for Rural County Hospitals - The legislation amended the 1 percent local option sales tax for funding rural county hospitals so counties may impose a levy of less than 1 percent.

(Effective May 2)

HB 145 Replacement Parts for Steel Mills - The legislation broadened the sales tax exemption for steel mill replacement parts to apply to all steel mills under Standard Industrial Classification Code 3312, rather than only reopened mills.

(Effective May 2)

HB 222 - City Option Funding For Rural Hospitals - The legislation authorized cities to impose a sales tax up to 1 percent to fund city-owned hospitals located in third, fourth, or sixth class counties. Imposition of the tax requires majority approval by city residents.

(Effective May 2)

HB 241 Local Option Sales and Use Tax - The legislation codified a Tax Commission rule limiting the participation of counties, cities, and towns in the administration of the local option sales tax. The commission was required to provide counties with sufficient data to verify that revenues are distributed to local governments in accordance with statute. Local governments were authorized to review relevant records in cases where the commission's reduction of the tax otherwise due in a notice of deficiency would result in a loss to the local government of more than \$10,000 in tax revenue.

(Effective June 30)

SB 212 Sales and Use Tax for State Projects - The legislation earmarked 1/8 of 1 percent of existing 5 percent state sales tax for water projects or water and transportation projects in alternating years, depending upon future state revenue increases and whether the motor fuel tax is increased. Under certain conditions an additional 1/8 of 1 percent will be earmarked for transportation projects. The earmarks expire June 30, 2003.

(Effective July 1)

HB 162 Sales Tax Repeal of Flood Tax Authorization - The legislation repealed the 1/8 of 1 percent flood tax imposed to fund Utah's response to the flooding of the early 1980s.

(Effective July 1)

HB 346 Sales Tax Exemptions - Pollution Control Facilities - The legislation narrowed the sales tax exemption for pollution control equipment by requiring that the primary purpose, rather than only a substantial purpose, of the equipment is the prevention, control, or reduction of pollution. The State Tax Commission must be consulted in the certification process. The sunset date was extended from 1996 to 1999.

(Effective July 1)

SB 191 Sales Tax Treatment of Admission and User Fees - The legislation clarified the taxation of admissions and users fees for purposes of the sales tax, and provides a list of various amusement, recreation, exhibition, cultural, and athletic activities subject to the tax.

(Effective July 1)

SB 205 Sales Tax Exemptions - Transportation Services - The legislation repealed the sales tax exemption for taxi cab and similar transportation fares. The sales tax exemption for intrastate movements of freight was clarified.

(Effective July 1)

SB 211 Sales Tax Exemptions - Coin Operated Devices - The legislation repealed the sales tax exemption for coin-operated dry cleaning and laundry machines and coin-operated car washes, continued to exempt restricted-use laundry machines in multiple dwelling units, provided that use of amusement devices are subjected to sales tax, and vendors who remit sales tax for amusement devices or coin-operated dry cleaning, laundry, or car washes to retain 25 percent exclusion from remittance by October 1, 1995 and determine whether it should be continued.

(Effective July 1)

SB 238 Sales Tax Exemption - Building Materials - The legislation repealed the sales tax exemption for the purchase of construction materials by governmental entities, except in the case where employees of those entities install the materials.

(Effective July 1)

SB 260 Taxation - Customers of In-State Printer Facilities - The legislation exempted, in certain situations, out-of-state customers of in-state printer's facilities from the corporate and individual income tax and the sales and use tax.

1995

(Effective March 18)

HB 205 Sales Tax on Theaters - The legislation excluded theaters, except dinner theaters, from sales tax imposed by counties on restaurants for tourism promotion and the development of tourist recreation, cultural, and convention facilities.

(Effective May 1)

HB 88 Sales Tax - Basis for Vehicles - The legislation provided that, in case of a sale of a vehicle between private parties, the sales tax is based on the fair market value of the vehicle purchased if there is no written evidence of a sale value.

(Effective May 1)

HB 115 Sales Tax - Notification of Liability - The legislation required the State Tax Commission to notify sales tax license applicants of the responsibility of a business owner successor under Section 59-12-112, which provided that the successor must withhold a portion of the purchase price of a business until the previous owner produces a receipt from the commission showing that the sales taxes due have been remitted in full.

(Effective July 1)

HB 56 Sales Tax - Home Medical Equipment - The legislation exempted the purchase of qualified home medical equipment and supplies from sales tax.

(Effective July 1)

HB 120 Sales Tax Authorized Carrier Exemption - The legislation exempted sales of motor vehicles, aircraft, and railroad rolling stock sold to, leased, or used by authorized carriers.

(Effective July 1)

HB 274 Sales Tax on Construction Projects - The legislation provided that, beginning January 1, 1996, construction materials purchased by or on behalf of public elementary and secondary schools will be exempt from the sales tax.

(Effective July 1)

SB 17 Sales Tax - Treatment of Sale and Leaseback Financing - The legislation clarified the treatment of sale-leaseback financing.

(Effective July 1)

SB 43 Agricultural Sales Tax Exemptions - The legislation clarified that the sales tax exemption for sprays and insecticides applies to items used in production and not processing, limited the agricultural seasonal sales exemption to locally grown produce sold during the harvest season at locations where only qualifying produce is sold, and exempted all sales of hay.

(Effective July 1)

SB 89 Sales Tax Exemption - Manufacturing - The legislation modified the penalty for failure to report the use of the sales tax exemptions for manufacturing and farming equipment. Instead of disallowing the exemption, the State Tax Commission will impose a penalty equal to 10 percent of the tax that would have been paid if the exemption had not applied.

(Effective July 1)

SB 105 Sales Tax - Manufacturing Exemption - The legislation extended the sales tax exemption for manufacturing equipment used in new and expanding operations to include replacement equipment. The exemption for replacement equipment is phased in as follows: beginning July 1, 1996, 30 percent of the exemption was allowed; beginning July 1, 1997, 60 percent of the exemption was allowed; and beginning July 1, 1998, 100 percent of the exemption will be allowed.

(Effective July 1)

SB 273 Sales Tax Exemption on School Fund Raisers - The legislation exempted sales by students of public and private schools, grades K through 12, for the purpose of raising funds to purchase school materials or equipment.

(Effective July 1)

SB 289 Sales Tax - Mobile Homes - The legislation exempted 45 percent of the sales price of any new mobile of manufactured home from the sales tax through July 1, 2000, and 100 percent of the sales price of a used mobile or manufactured home.

1996

(Effective April 1)

SB 94 Sales Tax - County Option for Public Recreation Facilities - The legislation modified the purposes and uses of 1/10 of 1 percent county-option sales tax to include supporting recreational facilities. The legislation also modified the distribution of tax revenues and requires botanical, cultural, or zoological organizations offering discounted admission to do so for all state residents.

(Effective April 29)

HB 393 Sales Tax for Infrastructure - The legislation removed the sunset date on the allocation of sales and use tax for water, wastewater, and transportation projects, and modifies the revenue allocated to transportation projects to be deposited in the Class B and Class C Roads Account, except \$500,000 is dedicated to the State Park Access Highways Improvement Program and \$1,000,000 is deposited to the Transportation Corridor Preservation Revolving Loan Fund.

(Effective July 1)

HB 145 Sales Tax Exemption For Coin-operated Laundromats - The legislation exempted using coin-operated laundry machines from sales tax..

(Effective July 1)

HB 203 Sales Tax - Use of Fuels and Technical Corrections - The legislation defined "commercial use," "industrial use," and "other fuels" for purpose of determining the taxability of gas, electricity, heat, coal, fuel oil, and other fuels; and subjects the exemption to periodic review by the Tax Review Commission.

(Effective July 1)

HB 291 Sales Tax Exemption - Coin-Operated Car Wash - The legislation exempted coin-operated car wash machines from the sales tax.

(Effective July 1)

HB 309 Sales Tax Exemption for Certain Coin-Operated Amusement Devices - The legislation exempted using or renting to use certain coin-operated amusement devices from the sales tax.

(Effective July 1)

HB 362 Sales Tax Exemption for Home Medical Equipment and Supplies - The legislation provided that sales of eyeglasses, contact lenses, hearing aids, and other equipment or accessories relating to vision or hearing are taxable under the sales and use tax. Other clarifications were made to the exemption for home medical equipment and supplies.

(Effective retroactively to July 1)

HB 3001 Manufacturing Exemption Modifications - The legislation modified the sales tax exemption by clarifying the criteria for qualifying as manufacturing machinery, equipment, or normal operating replacements: 1) to be used in the manufacturing process and 2) have an economic life of three or more years. The bill also made technical changes and provided retrospective operation.

(Effective July 1)

SB 50 Sales Tax on Taxicab Amendments - The legislation exempted taxicab trips from the sales and use tax.

(Effective July 1)

SB 106 Sales Tax Treatment of Schools, School Meals, and School Fundraisers - The legislation created an exemption from the sales and use tax for sales relating to schools and fundraising sales and repeals the exemptions for sales by school fundraisers and sales of meals served by public elementary and secondary schools.

(Effective July 1)

SB 180 Sales Tax Exemption on Food Stamps - The legislation clarified the exemption from sales and use tax of purchases of food under the Federal Food Stamp Program and modifies the Tax Review Commission's periodic review of this exemption.

(Effective July 1)

SB 181 Sales Tax Exemption - Special Supplemental Nutrition Program - The legislation clarified the exemption from sales and use tax of purchases made under the federal special supplemental nutrition program for women, infants, and children (WIC) and modified the Tax Review Commission's periodic review of this exemption.

(Effective July 1)

SB 183 Repeal of Sales Tax Exemption - The legislation repealed the sales tax exemption for sales and uses of property which the state is prohibited from taxing under the constitution or laws of the United States or Utah law.

(Effective July 1)

SB 275 Sales Tax - Ski Exemption - The legislation exempted from the sales and use tax sales to a ski resort of snow-making equipment, ski slope grooming equipment, passenger tramways, and electricity to operate a passenger tramway.

(Effective July 1)

SB 1004 Sales and Use Tax Exemption - Steel Mill Contracts and Orders - The legislation expanded the sales and use tax exemption for certain items used in steel mills to include contracts or orders for those items under certain circumstances. The bill also made technical corrections.

1997

(Effective March 17)

SB 26 Sales Tax Option for Counties - The legislation authorized a county option sales and use tax of $\frac{1}{4}$ of 1 percent; it required the county to hold public hearings and publish advertisements before levying the tax; provided for a modified referendum procedure; provided procedures for distributing revenues generated by the tax and administering the tax; modified the property tax certified rate provisions; and provided for adjustments to the taxable value for the base year for a redevelopment agency affected by a change in the certified tax rate.

(Effective May 5)

HB 148 County Option Sales Tax for Botanical and Cultural Organizations - The legislation modified the role of the advisory board in first class counties created to advise the county legislative body on the disbursement of earmarked sales tax revenues to help fund botanical and cultural organizations.

(Effective May 5)

HB 413 Sales Tax Revenues To Transportation Funding - Immediately following the sunset of the $\frac{1}{64}$ of 1 percent Olympics sales tax earmark, January 1, 2000, this bill earmarked a portion of the state sales tax equal to the revenues generated by a $\frac{1}{64}$ of 1 percent rate to be deposited in the Centennial Highway Trust Fund.

(Effective May 5)

SB 184 Sales Tax - Telephone Exemption - The legislation repealed the expiration date of the exemption for the purchase of telephone service for purposes of providing telephone service.

(Effective July 1)

HB 84 Sales Tax - Exemption for Employee Transportation - The legislation provided a sales tax exemption for amounts paid pursuant to a contract between an employer and an employee, or between an employer and a third party for transportation of the employer's employees to or from their primary place of employment. It also exempted amounts paid to car pools.

(Effective July 1)

HB 301 Sales Tax Refund Amendments - The legislation clarified sales and use tax deficiencies, overpayments, and refund procedures and objections to notices of deficiency, notices of assessment, and final assessments.

(Effective July 1)

HB 332 Sales Tax - Exemption For Government Copies - The legislation exempted from sales tax sales by the state or a political subdivision of the state -- except state institutions of higher education -- of photocopies or other copies of records held or maintained by the state or a political subdivision of the state.

(Effective July 1)

SB 29 Sales Tax Exemption for Scrap Recyclers - The legislation extended the sales tax exemption for machinery equipment used in manufacturing facilities to scrap recyclers by including scrap recyclers in the definition of a manufacturing facility.

(Effective July 1)

SB 50 Sales Tax Refund On Donated Food - The legislation allowed a qualified emergency food agency to claim a refund of the sales tax paid by donors on donated food beginning January 1, 1998; provided a formula for calculating the amount of the refund; and granted rule-making authority to the State Tax Commission and the Department of Community and Economic Development.

(Effective July 1)

SB 253 Sales Tax Reduction, Fuel Taxes, And Repeal Of Environmental Surcharge On Petroleum - The legislation reduced the sales and use tax rate from 4.875 percent to 4.75 percent beginning July 1, 1997. The bill also repealed the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and special fuel tax rate are increased from 19 cents per gallon to 19 ½ cents per gallon. The special fuel tax exemption certificate fee was also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate was increased from 19 ½ cents per gallon to 24 ½ cents per gallon, and the special fuel tax exemption certificate fee was increased proportionately.

1998

(Effective January 1)

HB 98 Local Taxing Authority - The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. (General Session, 1997)

(Effective January 1)

HB 65 Sales Tax Exemption for Passenger Transportation - The legislation created a sales tax exemption for transportation fares if the transportation originates and terminates within a county of the first, second, or third class. The only transportation fares this exemption applies to are fares paid to an establishment described in SIC Code 4111.

(Effective March 14)

SB 156 Sales Tax for Arts and Recreation - The legislation expanded the definition of cultural organization to include certain municipal or county cultural councils for purposes of the sales tax for botanical, cultural, and zoological organizations.

(Effective May 4)

SB 128 Municipal Energy Sales and Use Tax Exemption - The legislation allowed a municipality to provide for an exemption from the municipal energy sales and use tax for energy users who are supplied electrical energy by a supplier other than the municipality if: (1) the municipality is a generator of electrical energy for customers within its borders; and (2) the municipality is unable to generate electrical energy for the user.

(Effective May 4)

SB 185 Sales and Use Tax Exemption Amendments and Study - The legislation decreased the 100 percent sales tax exemption for manufacturers' normal operating replacements that becomes effective 7/1/98 to an 80 percent exemption effective July 1, 1999, and required the Revenue and Taxation Interim Committee to study the manufacturers' sales tax exemptions during the 1998 interim meetings.

(Effective May 4)

SB 209 Tax Expenditure for Zoological Facilities - The legislation authorized the use of the tax to support zoological facilities for purposes of the sales tax for botanical, cultural, and zoological organizations.

(Effective May 4)

SB 211 Sales Tax - Prepaid Calling Cards - The legislation extended the sales tax to the purchase of prepaid telephone calling cards (essentially codifying Tax Commission policy) and exempted from sales tax sales of telephone service charged to a prepaid telephone calling card.

(Effective July 1)

HB 371 Taxing Authority Amendments - The legislation provided that the sales tax exemption for sales made to or by religious or charitable institutions does not apply to sales, uses, leases, or rentals relating to the 2002 Olympic Winter Games, except for sales of accommodations and services and vehicle rentals paid for in full by the SLOC, used exclusively by an officer, trustee, or employee of the SLOC, or a volunteer supervised by the SLOC, and for which the SLOC does not receive reimbursement.

(Effective July 1)

SB 34 Sales Tax - Exemption for Higher Education Athletic Events - The legislation provided a sales tax exemption for amounts paid for admission to athletic events at institutions of higher education subject to the provisions of Title IX.



SECTION II

Local Sales and Use Tax

Local Sale and Use Tax						
Fiscal Year	Tax Collections*	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Sales	Notes
1960	3,134,224	10,770,529	12.38	0.5000	626,844,800	Law took effect Jul 1, 1959.
1961	4,442,805	15,009,476	16.68	0.5000	888,561,000	
1962	6,157,039	20,592,104	22.00	0.5000	1,231,407,800	
1963	7,553,645	25,012,070	26.11	0.5000	1,510,729,000	
1964	7,866,384	25,707,137	26.39	0.5000	1,573,276,800	
1965	8,184,030	26,400,097	26.99	0.5000	1,636,806,000	
1966	8,730,728	27,716,597	27.97	0.5000	1,746,145,600	
1967	9,085,848	28,042,741	27.79	0.5000	1,817,169,600	
1968	9,491,961	28,419,045	27.89	0.5000	1,898,392,200	
1969	10,589,553	30,429,750	29.57	0.5000	2,117,910,600	
1970	11,174,642	30,448,616	29.08	0.5000	2,234,928,400	
1971	12,402,057	31,964,064	29.99	0.5000	2,480,411,400	
1972	14,369,001	35,479,015	32.22	0.5000	2,873,800,200	
1973	16,604,886	39,724,608	35.00	0.5000	3,320,977,200	
1974	19,036,945	42,876,002	36.65	0.5000	3,807,389,000	
1975	21,735,782	44,088,807	36.74	0.5000	4,347,156,400	.75% effective Jul 1, 1975.
1976	33,333,154	61,957,535	50.13	0.6875	4,848,458,764	
1977	42,148,484	74,074,664	58.10	0.7500	5,619,797,867	
1978	49,177,918	81,151,680	61.48	0.7500	6,557,055,733	
1979	55,949,450	85,812,040	62.73	0.7500	7,459,926,667	
1980	62,736,929	86,414,503	60.86	0.7500	8,364,923,867	.875% effective Jul 1, 1983.
1981	67,002,776	81,314,049	55.17	0.7500	8,933,703,467	
1982	75,053,672	82,567,296	54.50	0.7500	10,007,156,267	
1983	75,552,049	78,292,279	50.25	0.7500	10,073,606,533	
1984	104,750,161	105,170,844	65.94	0.8438	12,414,833,896	
1985	107,977,933	103,924,863	64.07	0.8750	12,340,335,200	.9063% effective Jul 1, 1986.
1986	106,596,224	99,067,123	60.30	0.8750	12,182,425,600	
1987	107,965,991	98,509,116	59.24	0.8985	12,016,582,654	
1988	107,911,328	94,992,366	56.61	0.9063	11,906,799,956	
1989	117,229,769	99,095,325	58.64	0.9063	12,934,984,994	
1990	127,393,793	102,736,930	60.22	0.9297	13,702,309,070	1% effective Jan 1, 1990.
1991	147,184,955	112,612,819	65.13	1.0000	14,718,495,500	From January 1, 1990 - December 31, 1999, 1/64 of the 1% of the Local Sales Tax is earmarked for the Olympics Special Revenue Fund, for the use by the Utah Sports
1992	157,949,323	115,968,666	65.33	1.0000	15,794,932,300	

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate %</i>	<i>Taxable Sales*</i>	<i>Notes</i>
1993	173,142,246	123,408,586	67.73	1.0000	17,314,224,600	Authority. Those funds are included in these totals.
1994	188,542,186	130,479,021	69.92	1.0000	18,854,218,600	
1995	212,640,426	143,482,069	74.89	1.0000	21,264,042,600	
1996	225,576,867	148,016,317	75.56	1.0000	22,557,686,700	
1997	258,148,104	164,530,340	82.17	1.0000	25,814,810,400	
1998p	269,330,020	167,806,866	81.94	1.0000	26,933,002,000	

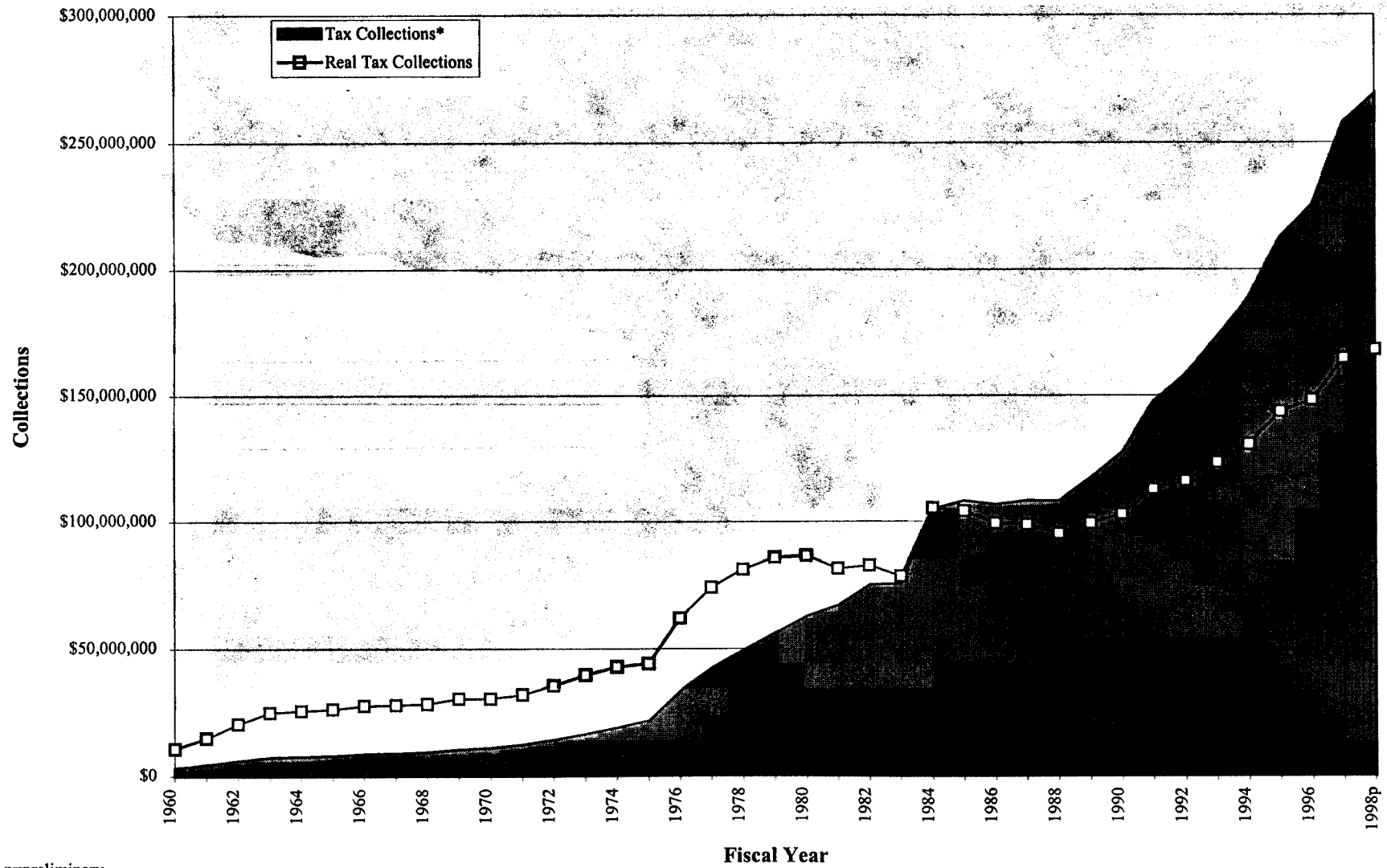
Bolded numbers represent a weighted percentage based on a one quarter lag and when the statutory change was made effective.

*In addition, The Utah State Tax Commission collected an administrative fee up to 2.5% in certain years.

Real numbers are based on using the CPI and population of the previous calendar year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

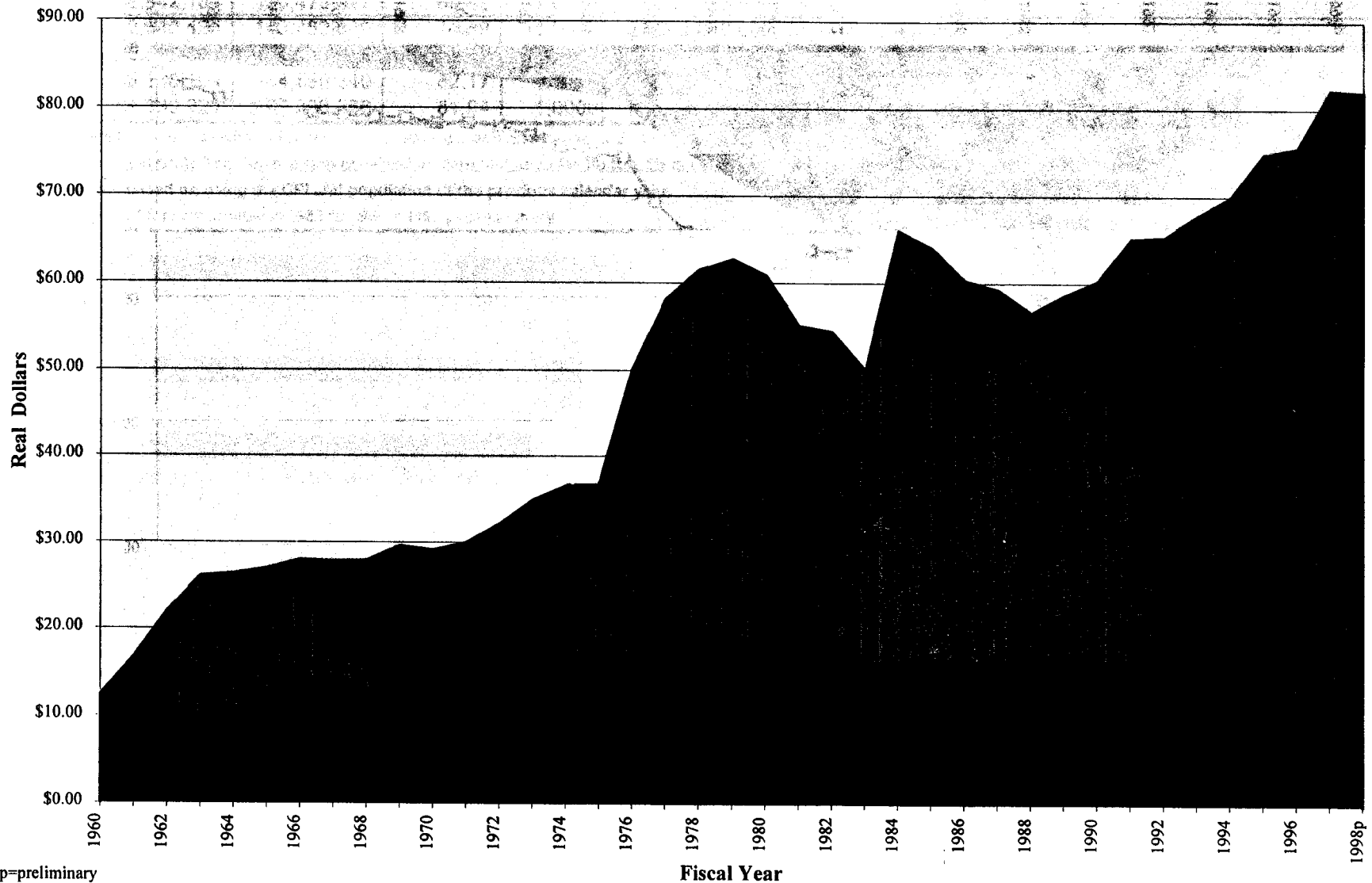
Local Sale and Use Tax: Collections 1960-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

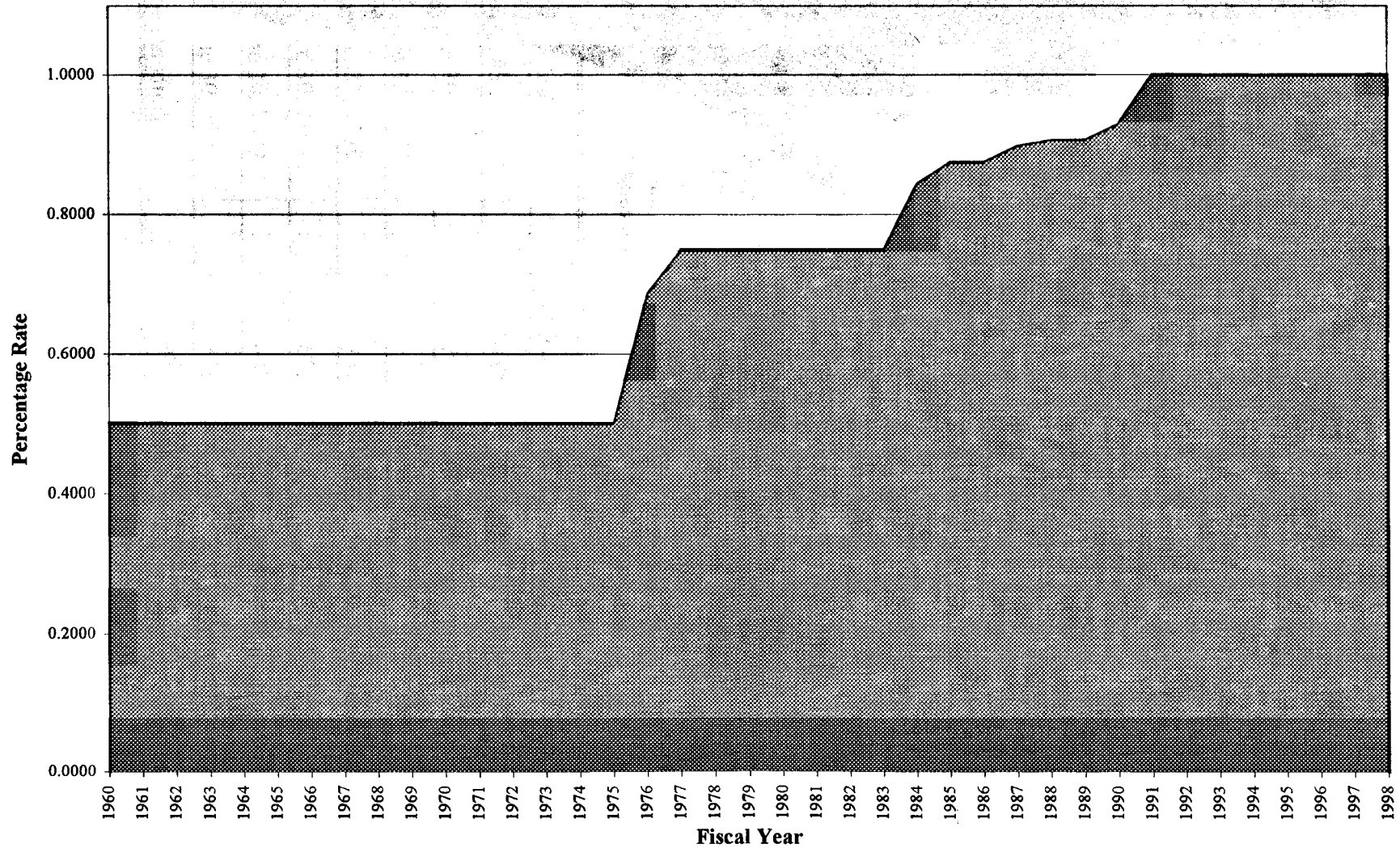
Economic and Statistical Unit
Utah State Tax Commission

Local Sales and Use Tax: Real Per Capita 1959-1998

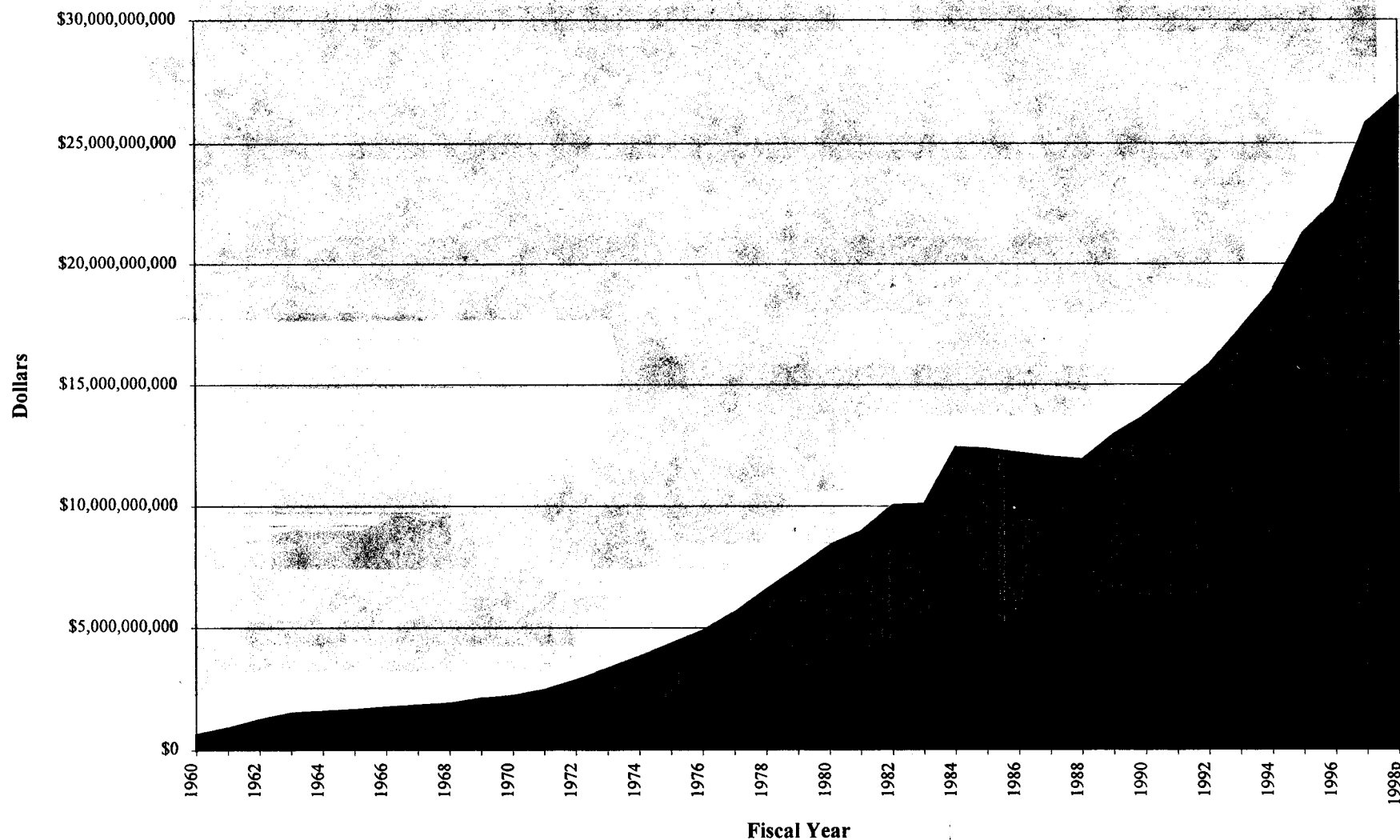


Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Local Sales and Use Tax: Rates 1959-1998



Taxable Sales for Local Sales and Use Tax 1959-1998



p=preliminary

Local Sales and Use Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

1966

Applied to same base as the state sales and use tax law. Tax Commission acts as an agent for local governmental units.

Retailers liable for tax collection. Purchasers liable for payment of tax on private sales or purchases of motor vehicles at time of registration. Chapter 9, Title 11, U.C.A., 1953.

1983

The local tax adopts the state tax by reference. The base for disposition of revenue changed July 1, 1983 from point of sale to a combination population/point of sale going from 25 percent population for fiscal year beginning July 1, 1983, in multiples of 5 percent to 50 percent population for fiscal year beginning July 1, 1988.

1985

As a result of two years of major flooding and continued revenue shortfalls due to a national recession, the Legislature in the 1985 General Session passed Senate Bill 97. SB 97 postponed the 5 year phase-in of the 50/50 population/point-of-sale formula (i.e., it returned the distribution formula to 25/75 until January 1, 1990). The following is a table of the actual phase-in for the population/point-of-sales distribution formula:

Time Period	Point-of -Sales	Population
Before July 1, 1983	100%	0%
July 1, 1983-June 30, 1984	75%	25%
July 1, 1984-June 30, 1985	70%	30%
July 1, 1985-Dec. 31, 1989	75%	25%
Jan. 1, 1990-June 30, 1991	65%	35%
July 1, 1991-June 30, 1992	60%	40%
July 1, 1992-June 30, 1993	55%	45%
July 1 1993 - and after	50%	50%

1986

(Effective July 1)

HB 28 Sales and Use Tax Allocation - The legislation reduced the state's share of sales tax and increased the local option sales without increasing the overall tax paid by consumers, unless the governor determines by July 1, 1987, that local government participation is necessary for flood mitigation costs. The rates under this bill were 58/64 of 1 percent for localities and 4-38/64 of 1 percent for the state, between July 1, 1986 and June 30, 1987.

1990

(Effective July 1)

HB 82 Local Sale and Use Tax - Population Figures - The legislation provided that population for local sales tax distribution purposes be based on federal population census or estimate, whichever is most recent.

(Effective July 1)

SB 175 Funding for Tourism, Recreation, and Convention Facilities - The legislation allowed counties to impose a tourism, recreation tax to provide operating revenues for tourism, recreation and convention facilities.

1991

(Effective July 1)

HB 438 Convention, Tourism, Cultural, and Recreation, and Facilities Operation Funding - The legislation allowed counties to impose an additional tourism, recreation, cultural and convention facility tax consisting of a 1 percent statewide restaurant tax on food prepared by restaurants for immediate consumption. The revenues were to be used for the purpose of financing, developing, operating, and maintaining tourism, recreation, cultural, and convention facilities and tourism promotion. It also allowed counties of the first class to impose an additional ½ of 1 percent transient room tax on hotel rooms to be used only for tourism promotion.

1993

(Effective May 3)

HB 404 County Option Funding for Rural County Hospitals - The legislation authorized counties to impose a voter-approved sales tax of 1 percent to fund rural county hospitals.

(Effective June 1)

SB 109 County Option Funding for Botanical, Cultural, and Zoological Organizations - The legislation authorized counties to impose a voter-approved sales tax of 1/10 of 1 percent to fund botanical, cultural, and zoological organizations. It also provided guidelines for distribution of the revenues raised by the tax.

1994

(Effective May 2)

HB 109 County Option Funding for Rural County Hospitals - The legislation amended the 1 percent local option sales tax for funding rural county hospitals so counties may impose a levy of less than 1 percent.

(Effective May 2)

HB 222 - City Option Funding For Rural Hospitals - The legislation authorized cities to impose a sales tax up to 1 percent to fund city-owned hospitals located in third, fourth, or sixth class counties. Imposition of the tax requires majority approval by city residents.

(Effective May 2)

HB 241 Local Option Sales and Use Tax - The legislation codified a Tax Commission rule limiting the participation of counties, cities, and towns in the administration of the local option sales tax. The commission is required to provide counties with sufficient data to verify that revenues are distributed to local governments in accordance with statute and local governments are authorized to review relevant records in cases where the commission's reduction of the tax otherwise due in a notice of deficiency would result in a loss to the local government of more than \$10,000 in tax revenue.

1998

(Effective January 1)

HB 98 Local Taxing Authority - The legislation modified the business license fee and taxing authority of a municipality; clarifies a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. (General Session, 1997)

(Effective March 21)

HB 55 Town Option Sales and Use Tax - The legislation authorized a town to impose a 1 percent town option sales and use tax if the town imposed a license fee or business gross receipts tax on or before January 1, 1996. Only one town qualifies for this new sales tax -- Snowville.

(Effective July 1)

HB 150 County Option Sales Tax for Long Term Care Centers - The legislation expanded the imposition of the rural county hospital tax to include counties of the third, fourth, fifth, or sixth class that own a nursing care facility.



SECTION III

Transient Room Tax

Transient Room Tax

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Notes</i>
1966	76,091	241,559	0.24	Tax effective May 1965.
1967	132,138	407,833	0.40	
1968	138,020	413,234	0.41	
1969	161,926	465,305	0.45	
1970	181,990	495,886	0.47	
1971	243,284	627,021	0.59	The initial tax rate had a maximum limit of 1.5%. The tax rate is set by individual counties. For a complete breakdown of individual county rates see "Transient Room Tax Rates by County" table on the following page.
1972	312,192	770,844	0.70	
1973	472,685	1,130,825	1.00	
1974	570,789	1,285,561	1.10	
1975	623,219	1,264,136	1.05	
1976	1,031,466	1,917,223	1.55	The Tax Rate maximum limit was raised to 3%, effective June 1, 1975.
1977	1,356,373	2,383,784	1.87	
1978	1,747,049	2,882,919	2.18	
1979	2,104,871	3,228,330	2.36	
1980	2,362,173	3,253,682	2.29	
1981	2,678,628	3,250,762	2.21	
1982	3,168,894	3,486,132	2.30	
1983	3,567,711	3,697,110	2.37	
1984	4,169,118	4,185,861	2.62	
1985	4,925,929	4,741,029	2.92	
1986	5,425,932	5,042,688	3.07	
1987	5,124,968	4,676,066	2.81	
1988	6,003,309	5,284,603	3.15	
1989	6,699,420	5,663,077	3.35	
1990	6,852,411	5,526,138	3.24	
1991	8,266,512	6,324,799	3.66	
1992	8,169,169	5,997,921	3.38	
1993	10,051,735	7,164,458	3.93	
1994	10,826,711	7,492,534	4.02	
1995	11,784,423	7,951,702	4.15	
1996	13,364,431	8,769,312	4.48	
1997	14,948,604	9,527,472	4.76	
1998p	15,322,401	9,546,667	4.66	

Real numbers are based on using the CPI and population of the previous calendar year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Transient Room Tax Rates by County

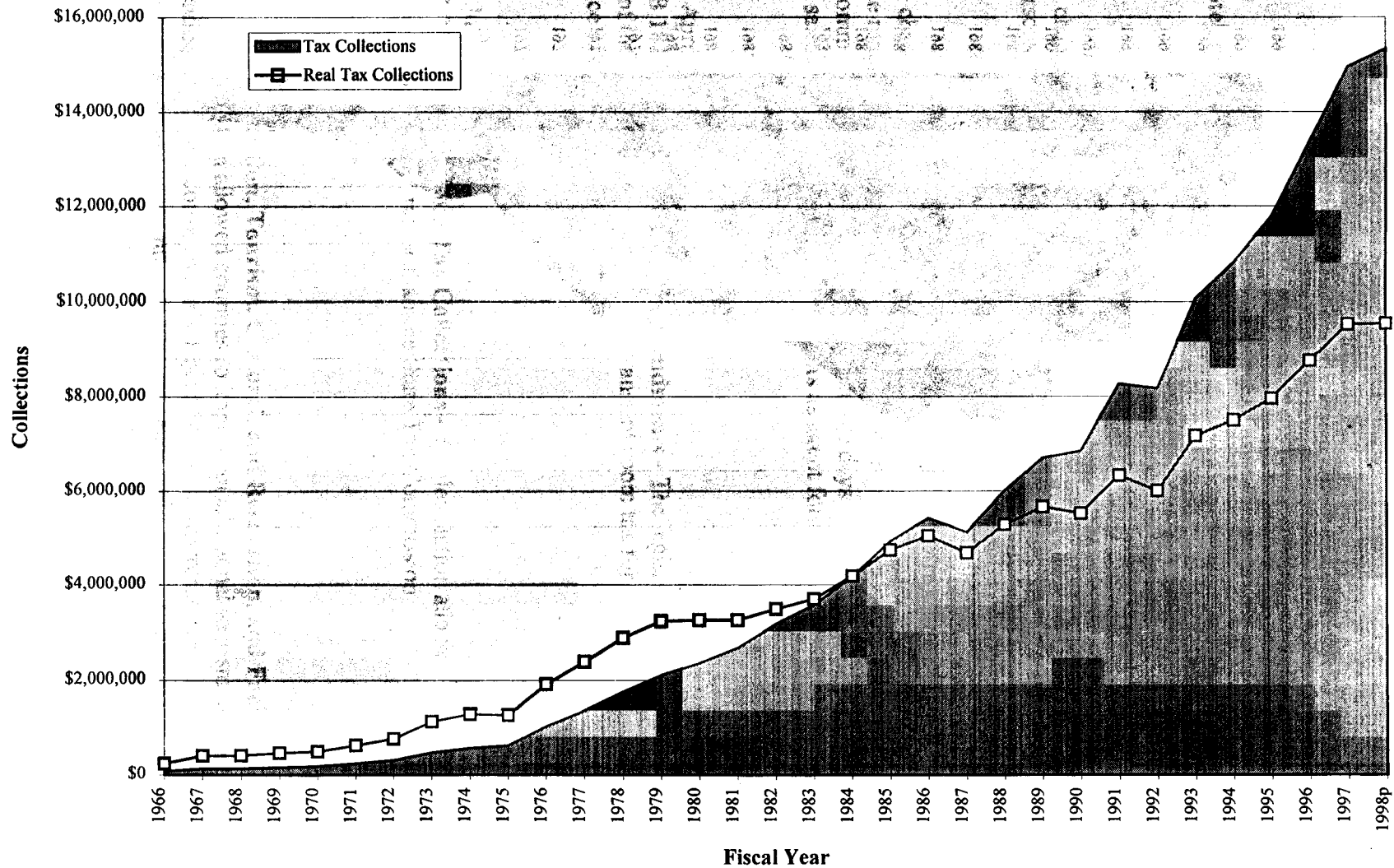
	Beaver	Box Elder	Cache	Carbon	Daggett	Davis	Duchesne	Emery	Garfield	Grand	Iron	Juab	Kane	Millard	Morgan	Piute	Rich	Salt Lake	San Juan	Sanpete	Sevier	Summi	Tooele	Uintah	Utah	Wasatch	Washington	Wayne	Weber	Average	
8/5/65																		1.5												1.50	
4/1/69									0.5									1.5													1.00
1/1/70									0.5									1.5												1.5	1.17
4/1/70						1.5			0.5	1.5								1.5	1.5											1.5	1.33
7/1/70		1.5				1.5			0.5	1.5								1.5	1.5											1.5	1.36
4/1/71		1.5				1.5			0.5	1.5								1.5	1.5							1.5				1.5	1.38
7/1/71		1.5				1.5			0.5	1.5								1.5	1.5						1.5	1.5				1.5	1.39
10/1/71		1.5				1.5			0.5	1.5								1.5	1.5			1.5			1.5	1.5				1.5	1.40
1/1/72		1.5				1.5			0.5	1.5		1.5						1.5	1.5			1.5			1.5	1.5				1.5	1.41
4/1/72		1.5				1.5			0.5	1.5	1.5		1.5		1.5			1.5	1.5			1.5		1.5	1.5	1.5	1.5			1.5	1.43
7/1/72		1.5		1.5		1.5		1.5	0.5	1.5	1.5		1.5		1.5			1.5	1.5			1.5		1.5	1.5	1.5	1.5			1.5	1.44
10/1/72		1.5		1.5	1.5	1.5		1.5	0.5	1.5	1.5		1.5		1.5			1.5	1.5		1.5	1.5		1.5	1.5	1.5	1.5			1.5	1.45
1/1/73		1.5		1.5	1.5	1.5		1.5	0.5	1.5	1.5		1.5		1.5			1.5	1.5		1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.45
4/1/73		1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.5	1.5	1.5		1.5		1.5		1.5	1.5	1.5		1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.46
7/1/73		1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5		1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.46
10/1/73		1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.46
1/1/74	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.46
4/1/74	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.46
5/31/74	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.50
6/1/75	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.5	1.5	1.5	1.5	1.5		1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.54
10/1/75	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.53
1/1/76	1.5	3	1.5	1.5	1.5	3	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	3	1.5	1.5	1.5	3	1.5	1.5	3	3	1.5	1.5	1.5	1.5	1.81
7/1/76	1.5	3	1.5	1.5	1.5	3	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	3	1.5	1.5	3	1.5	1.5	1.5	3	1.5	1.5	3	3	1.5	1.5	3	1.5	1.91
4/1/77	1.5	3	1.5	1.5	1.5	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	1.5	3	1.5	1.5	3	1.5	1.5	1.5	3	1.5	1.5	3	3	1.5	1.5	3	1.5	1.94
7/1/79	1.5	3	1.5	1.5	1.5	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	1.5	3	2	1.5	3	1.5	2	2	3	1.5	3	3	3	1.5	2	3	1.5	2.06
7/1/80	1.5	3	1.5	1.5	1.5	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	1.5	3	3	1.5	2.27
10/1/80	1.5	3	1.5	1.5	3	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	1.5	3	3	1.5	2.32
1/1/81	1.5	3	1.5	3	3	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	1.5	3	3	1.5	2.37
11/1/81	1.5	3	1.5	3	3	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	1.5	3	3	1.5	2.42
10/1/82	1.5	3	1.5	3	3	3	1.5	1.5	1.5	2.25	1.5	1.5	1.5	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	1.5	3	3	1.5	2.47
4/1/83	1.5	3	1.5	3	3	3	1.5	1.5	1.5	2.25	3	1.5	3	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	3	3	3	1.5	2.58
6/1/83	1.5	3	1.5	3	3	3	1.5	1.5	1.5	2.25	3	1.5	3	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	3	3	3	1.5	2.63
7/16/83	3	3	1.5	3	3	3	1.5	1.5	1.5	2.25	3	1.5	3	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	3	3	3	1.5	2.68
10/1/83	3	3	3	3	3	3	1.5	1.5	1.5	2.25	3	1.5	3	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	3	3	3	1.5	2.73
4/1/84	3	3	3	3	3	3	1.5	1.5	1.5	3	3	1.5	3	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	3	3	3	1.5	2.76
7/1/84	3	3	3	3	3	3	1.5	1.5	1.5	3	3	3	3	3	3	3	1.5	3	1.5	3	2	3	1.5	3	3	3	3	3	3	1.5	2.81
4/1/85	3	3	3	3	3	3	1.5	1.5	1.5	3	3	3	3	3	3	3	1.5	3	1.5	3	3	3	1.5	3	3	3	3	3	3	1.5	2.84
4/1/86	3	3	3	3	3	3	1.5	1.5	1.5	3	3	3	3	3	3	3	1.5	3	1.5	3	3	3	1.5	3	3	3	3	3	3	1.5	2.90
4/1/91	3	3	3	3	3	3	1.5	1.5	1.5	3	3	3	3	3	3	3	1.5	3	1.5	3	3	3	1.5	3	3	3	3	3	3	1.5	2.91
7/1/93	3	3	3	3	3	3	1.5	1.5	1.5	3	3	3	3	3	3	3	1.5	3	1.5	3	3	3	1.5	3	3	3	3	3	3	1.5	2.95
7/1/94	3	3	3	3	3	3	1.5	1.5	1.5	3	3	3	3	3	3	3	1.5	3	1.5	3	3	3	1.5	3	3	3	3	3	3	1.5	3.00

Note: The Transient Room Tax is set by the individual counties. The dates in the table represent times when the Tax Rate was changed in one or more of the individual counties. These changes in the Tax Rate do not necessarily correspond with the July 1 to June 30 fiscal year period. When the tax rate changes overlap fiscal year periods the different rates during the fiscal year are averaged.

For example:

FY 1971		Ave Tax Rate
Begins:	1-Jul-70	1.36%
Rate Changed:	4-Apr-71	1.38%
Ends:	30-Jun-71	1.38%
Average Tax Rate for Fiscal Year:		1.365%

Transient Room Tax: Collections 1966-1998

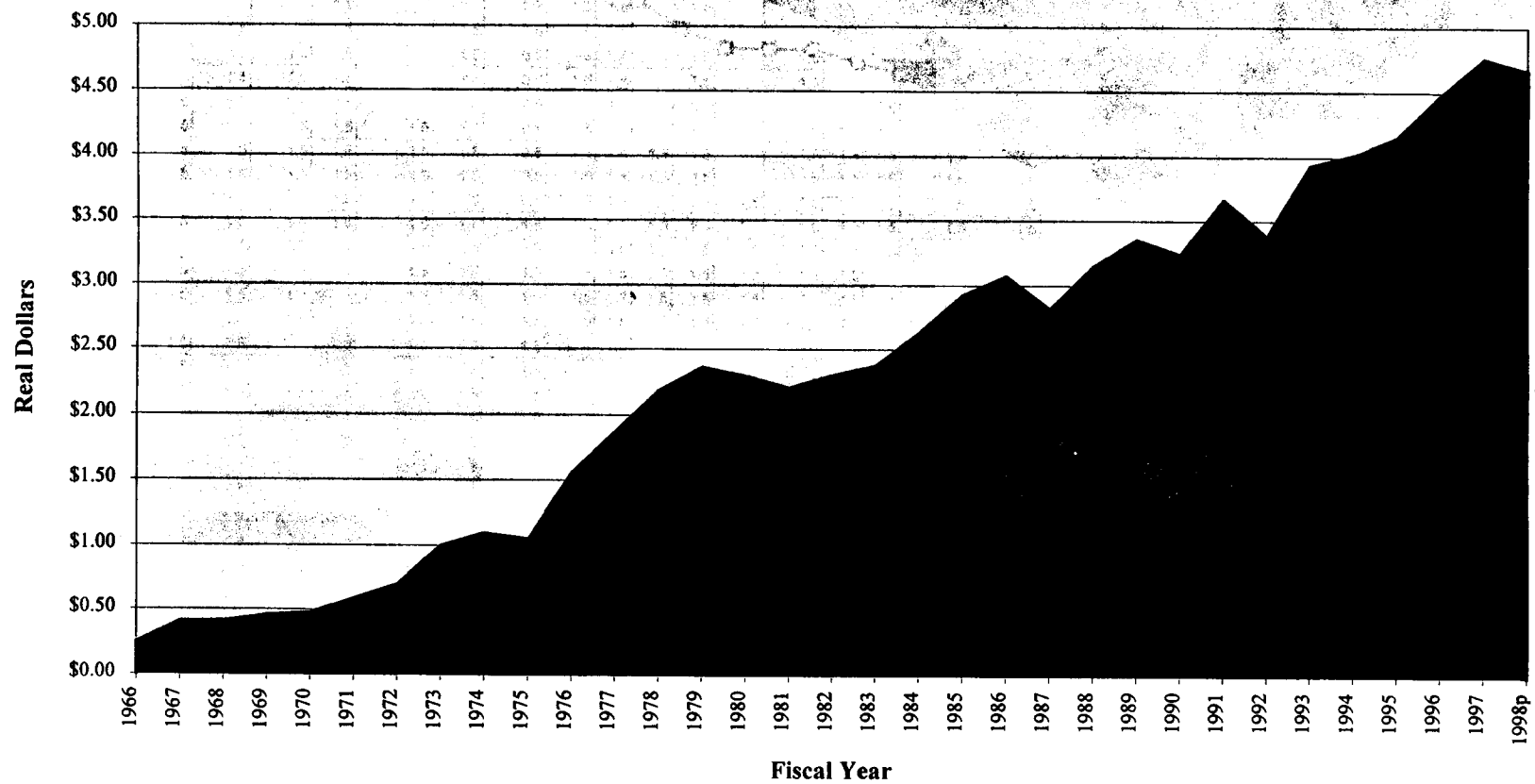


p=preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Transient Room Tax: Real Per Capita 1966-1998



p=preliminary

Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Transient Room Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

1966

Hotel, motel and like operators liable for collection of tax. Chapter 31, Title 17, U.C.A., 1953.

1968

(definition changed)

Persons doing business as motor courts, motels and hotels.

1985

(definition changed)

The rental charge for any suite, room or room in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.

1989

(Effective April 24)

HB 182 Transient Room Tax Amendments - The legislation allowed counties to use one-third of the revenue collected from the transient room tax for remodeling, construction, or maintenance of local convention bureaus.

1990

(Effective July 1)

SB 95 Transient Room Tax Collections - The legislation allowed counties to elect to collect transient room taxes, rather than the State Tax Commission.

1991

(Effective July 1)

HB 438 Convention, Tourism, Cultural, and Recreation, and Facilities Operation Funding - The legislation allowed counties to impose an additional tourism, recreation, cultural and convention facility tax consisting of a 1 percent statewide restaurant tax on food prepared by restaurants for immediate consumption. The revenues were to be used for the purpose of financing, developing, operating, and maintaining tourism, recreation, cultural, and convention facilities and tourism promotion. It also allowed counties of the first class to impose an additional ½ of 1 percent transient room tax on hotel rooms to be used only for tourism promotion.

1992

(Effective July 1)

HB 141 Transient Room Tax - Amendments - The legislation authorized penalties for failure to remit transient room taxes to the county government.

1993

(Effective July 1)

HB 205 Transient Room Tax Amendments - The legislation broadened the permissible uses of the tourism tax on overnight lodging from tourism promotion only to tourism promotion and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities.

1996

(Effective July 1)

HB 241 Transient Room Tax Amendments - The legislation expanded the purposes and uses of the transient room tax to include paying for solid waste disposal operations, emergency medical services, search and rescue activities, and law enforcement activities as required to mitigate the impact of recreational, tourism, or convention activities. The legislative body of each county imposing the transient room tax is required to engage an independent auditor to perform an audit.

1997

(Effective July 1)

HB 327 Transient Room Tax Amendments - The legislation broadened the allowable uses of the county transient room tax (sales tax) by replacing "convention bureaus" with "conventions."

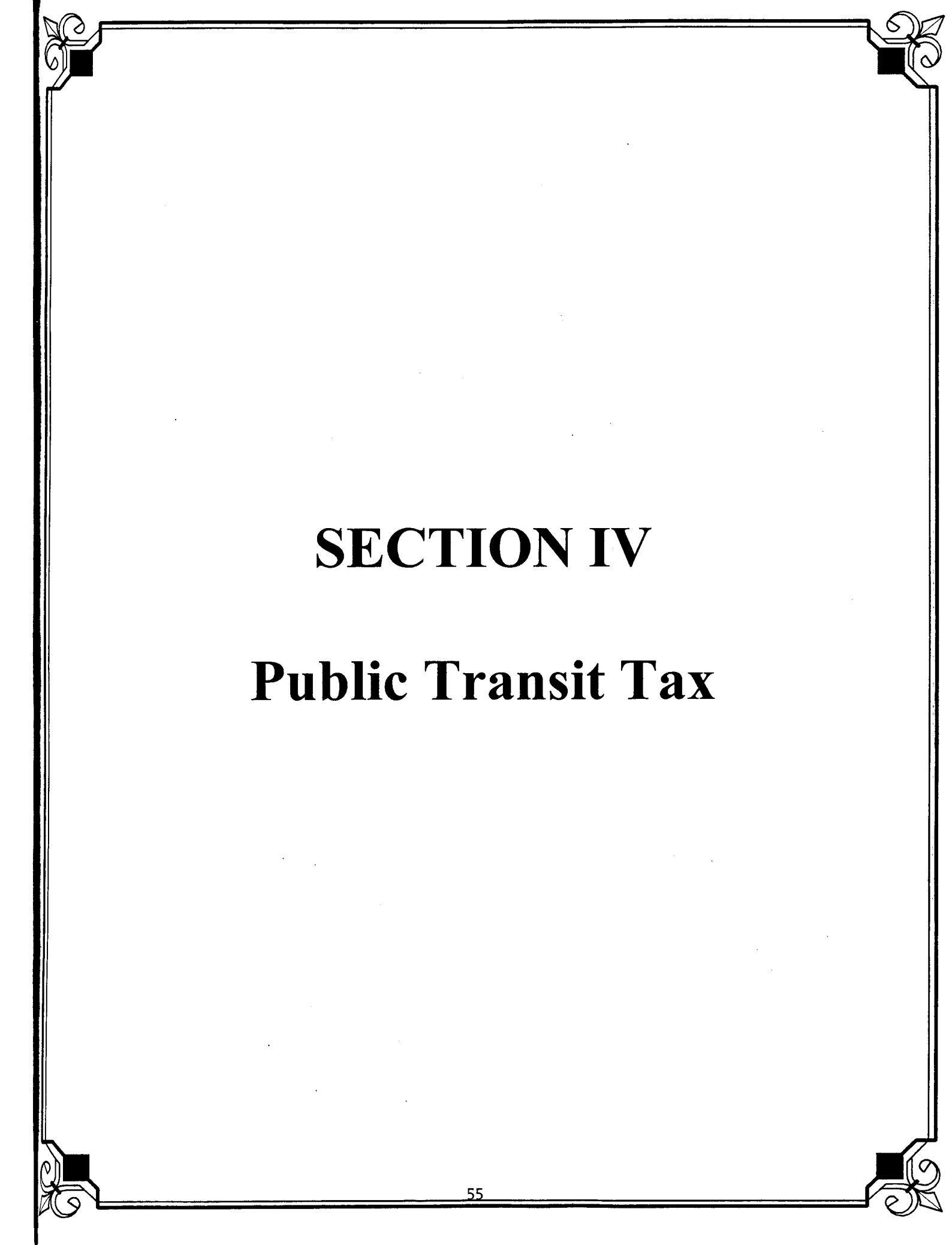
1998

(Effective January 1)

HB 98 Local Taxing Authority - The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. (General Session, 1997)

(Effective May 4)

HB 357 Transient Room Tax Amendments - The legislation expanded the purposes for which the transient room tax may be used to include the establishment and promotion of film production.

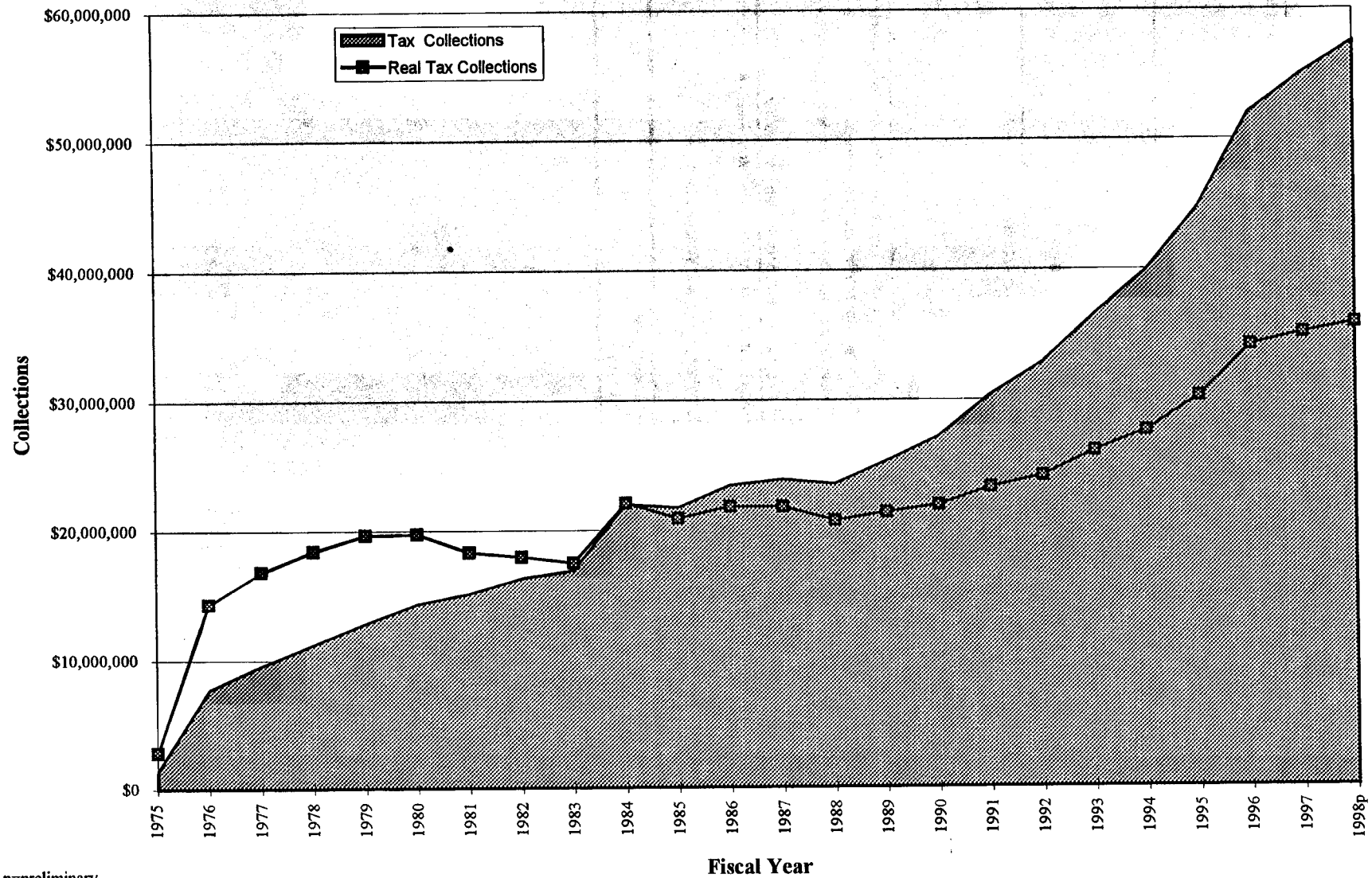


SECTION IV

Public Transit Tax

Public Transit Tax					
Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Notes
1975	1,383,395	2,806,075	2.34	0.25	Effective Jan 1, 1975, Salt Lake and Weber Counties adopts tax.
1976	7,707,244	14,325,732	11.59	0.25	Davis County adopts the tax.
1977	9,560,527	16,802,332	13.18	0.25	
1978	11,170,144	18,432,581	13.96	0.25	Park City adopts the tax.
1979	12,807,371	19,643,207	14.36	0.25	
1980	14,324,414	19,730,598	13.89	0.25	
1981	15,088,745	18,311,584	12.42	0.25	
1982	16,306,933	17,939,420	11.84	0.25	
1983	16,873,281	17,485,265	11.07	0.25	
1984	21,975,337	22,063,591	13.83	0.25	
1985	21,701,966	20,887,359	12.88	0.25	Orem and Provo adopts tax.
1986	23,432,667	21,777,572	13.25	0.25	
1987	23,848,184	21,759,292	13.08	0.25	
1988	23,494,431	20,681,717	12.33	0.25	
1989	25,237,562	21,333,527	12.62	0.25	
1990	27,107,639	21,860,999	12.81	0.25	American Fork, Lehi, Lindon, and Pleasant Grove adopts tax.
1991	30,330,496	23,206,194	13.42	0.25	Grantsville, Springville, and Tooele adopts tax.
1992	32,827,350	24,102,313	13.58	0.25	Tooele County-several unincorp. areas; and Logan adopts tax.
1993	36,467,153	25,992,269	14.27	0.25	
1994	39,787,580	27,534,657	14.76	0.25	Alpine, Cedar Hills, and Highland adopts tax.
1995	44,771,182	30,209,974	15.77	0.25	Utah County-unincorp. area; Mapleton, Salem and Spanish Fork adopts tax.
1996	52,007,888	34,125,911	17.42	0.25	
1997	54,994,824	35,050,876	17.50	0.25	Bingham, Perry, and Willard adopts tax.
1998p	57,423,252	35,777,727	17.47	0.25	
Real numbers are based on using the CPI and population of the previous year.					
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.					

Public Transit Tax: Collections 1975-1998

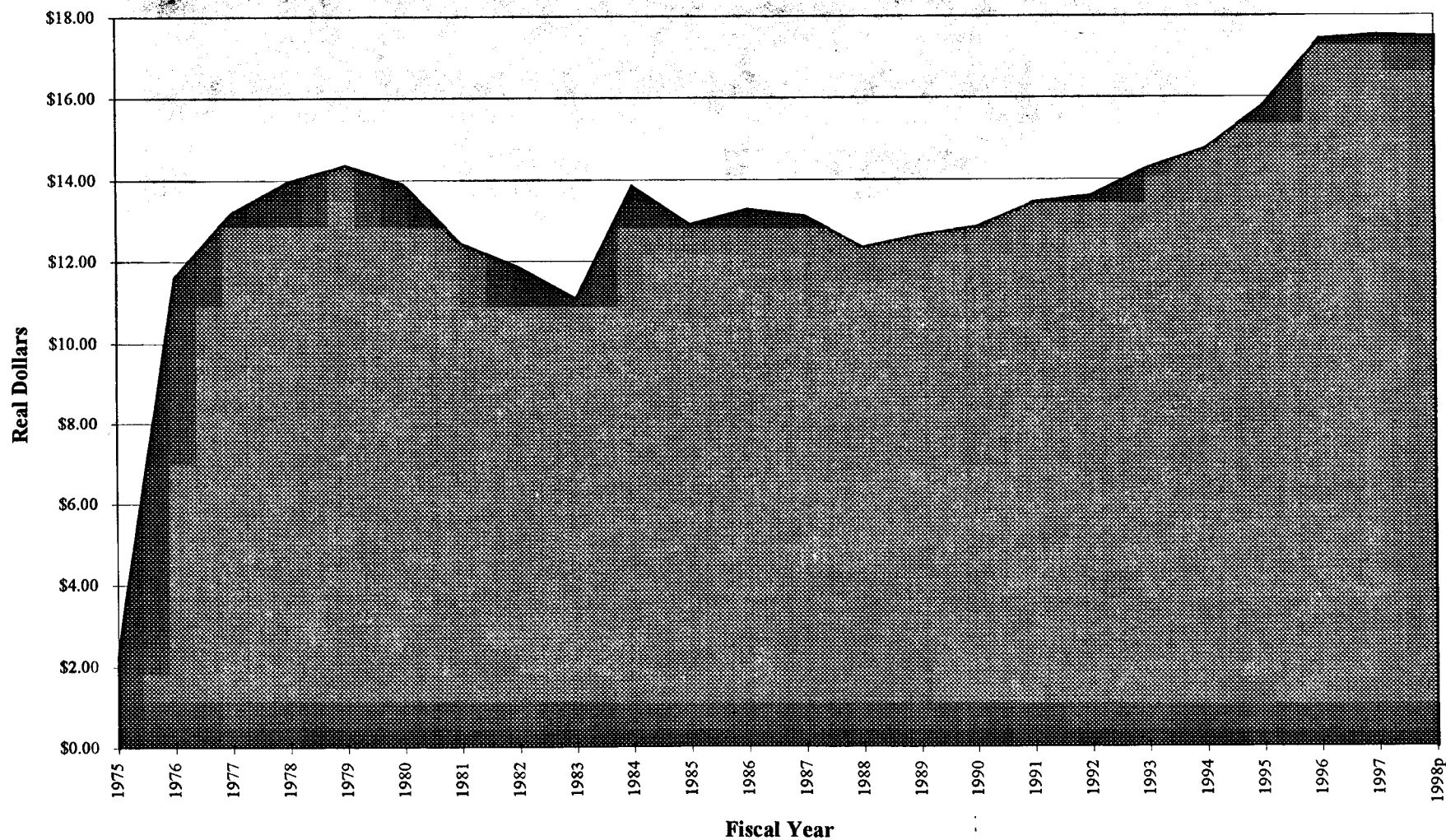


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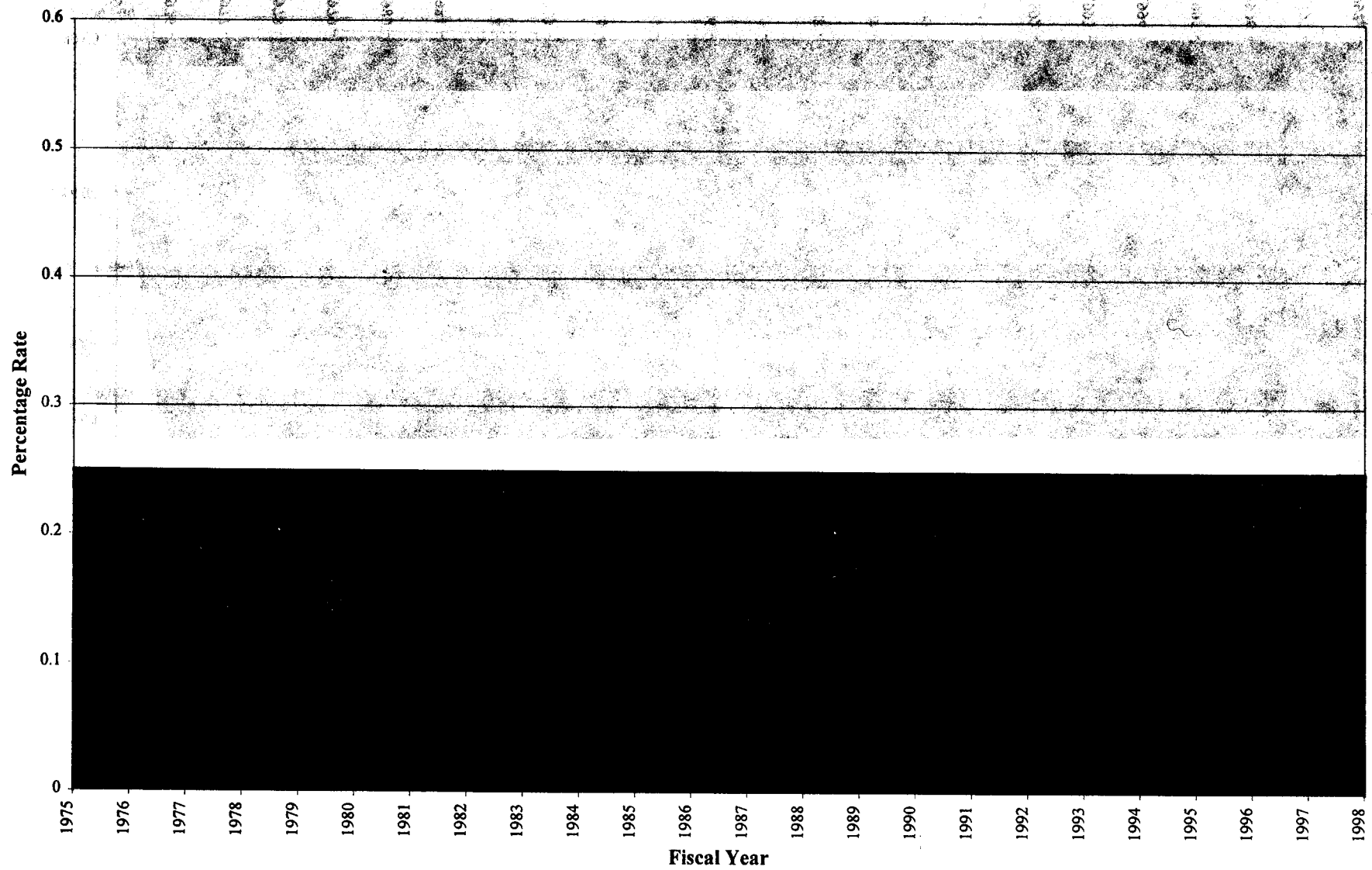
Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Public Transit Tax: Real Per Capita 1975-1998



Public Transit Tax: Rates 1975-1998



Public Transit Tax

Changes to Tax Base and Other Legislative Changes (1975-1998)

1975

(Effective January 1)

Legislation established the tax with a rate of 1/4 of 1 percent. The Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the localities.

Salt Lake and Weber Counties opted to adopt the transit tax.

1976

Davis County opted to adopt the transit tax.

1978

Park City opted to adopt the transit tax.

1985

(Effective January 1)

Orem and Provo opted to adopt the transit tax.

1990

(Effective March 1)

American Fork, Lehi, Lindon, and Pleasant Grove opted to adopt the transit tax.

1991

(Effective March 1)

Granstville, Springville, and Tooele opted to adopt the transit tax.

1992

Tooele County unincorporated areas: Erda, Lake, Lincon, and Stansbury Park; and Logan opted to adopt the transit tax.

1994

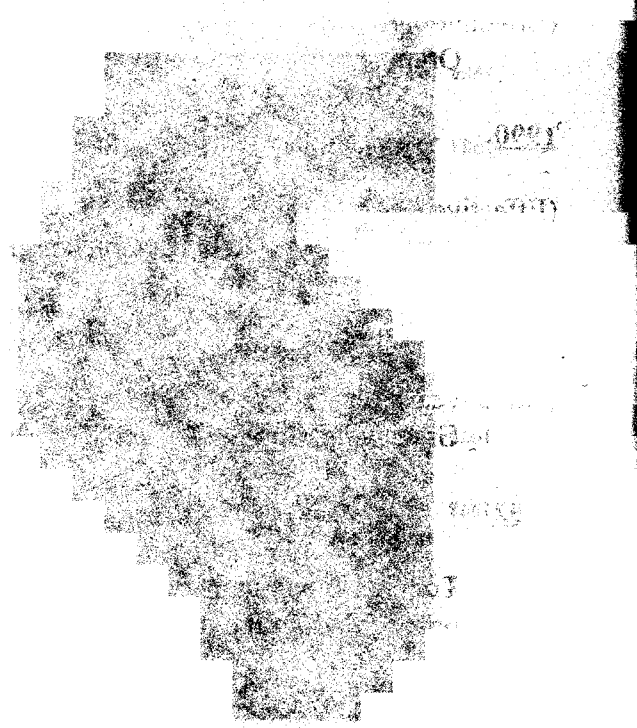
Alpine, Cedar Hills, and Highland opted to adopt the transit tax.

1995

Utah County unincorporated area: Provo Canyon, Mapleton, Payson, Salem, and Spanish Fork opted to adopt the transit tax.

1997

Bingham, Perry, and Willard opted to adopt the transit tax.



SECTION V

Resort Communities Sales Tax

Report Card

Resort Communities Sales Tax		
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>
1984	591,480	593,855
1985	866,905	834,365
1986	1,150,584	1,069,316
1987	1,366,658	1,246,951
1988	1,556,413	1,370,082
1989	1,243,240	1,050,921
1990	1,659,993	1,338,704
1991	2,448,835	1,873,630
1992	2,183,536	1,603,184
1993	2,586,230	1,843,357
1994	2,506,247	1,734,427
1995	3,183,933	2,148,403
1996	3,399,742	2,230,802
1997	3,975,435	2,533,738
1998p	4,717,899	2,939,501

Real numbers are based on using the CPI and population of the previous year.
The Tax base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Resort Community Sales Tax Rates Table

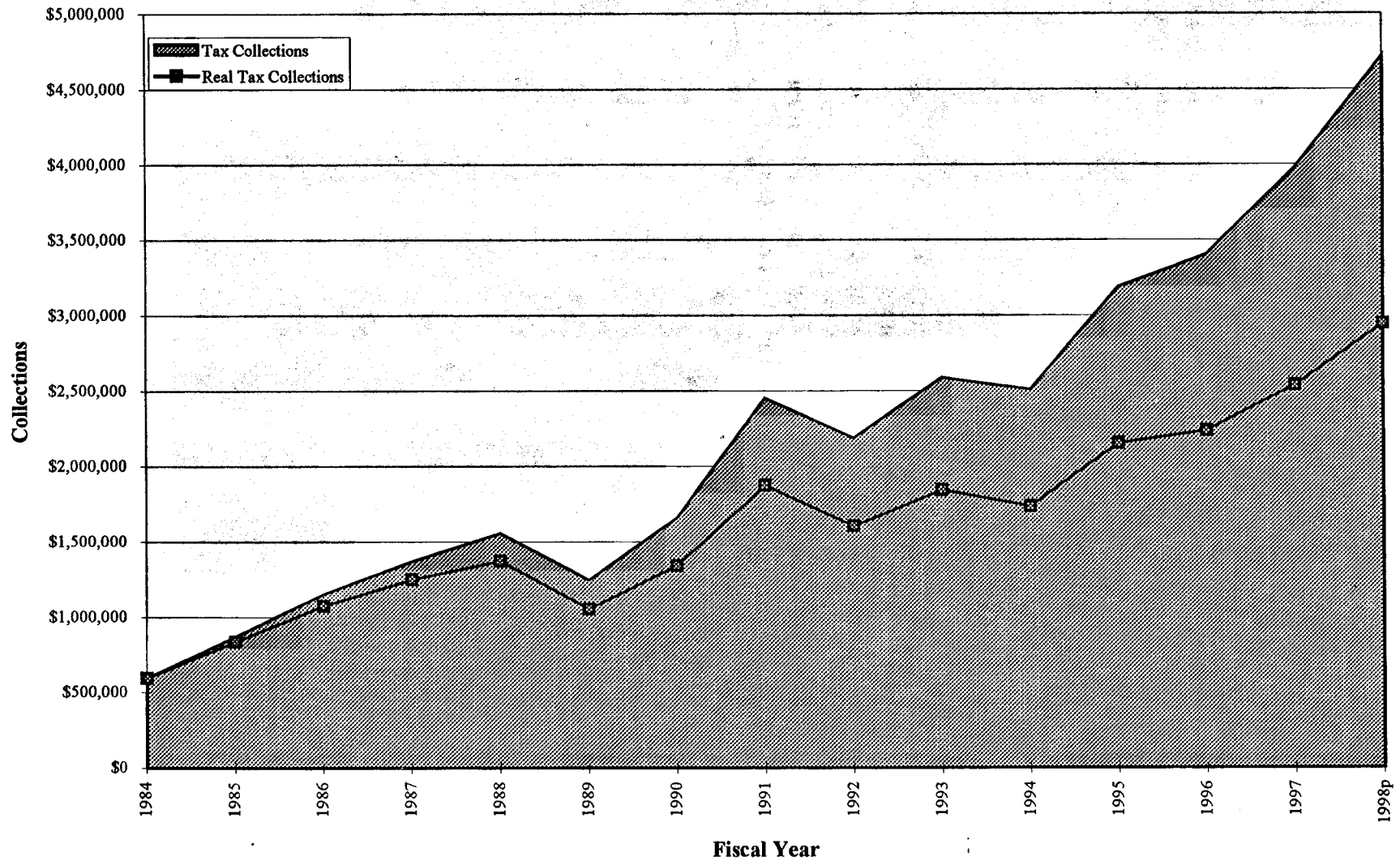
Date	Resort Communities										
	Brian Head*	Park City	Alta	Springdale	Tropic	Moab*	Kanab	Panguitch	Monticello#	Green River*	Boulder
7/1/83	1.000%	0.750%									
7/1/85	1.000%	0.750%	1.000%								
7/1/86	1.000%	0.750%	1.000%	1.000%							
10/1/86	1.000%	1.000%	1.000%	1.000%							
10/1/92	1.000%	1.000%	0.875%	1.000%							
5/1/94	1.000%	1.000%	0.875%	1.000%	1.000%						
7/1/94	1.000%	1.000%	1.000%	1.000%	1.000%						
1/1/98	1.500%	1.000%	1.000%	1.000%	1.000%	1.500%	1.000%	1.000%	0.500%		
4/1/98	1.500%	1.000%	1.000%	1.000%	1.000%	1.500%	1.000%	1.000%	0.500%	1.500%	
7/1/98	1.500%	1.000%	1.000%	1.000%	1.000%	1.500%	1.000%	1.000%	0.500%	1.500%	1.000%

Note:

*Communities with the basic resort tax at 1 percent and the additional 1/2 of 1 percent resort tax. Beginning January 1, 1998, if a municipality has imposed an additional resort tax under § 59-12-402, UCA, the municipality's certified property tax rate shall be decreased on a one-time basis by the amount necessary to offset the first 12 months of estimated revenue from the additional resort tax imposed under § 59-12-402, UCA.

#Monticello adopts the basic resort tax at 1/2 of 1 percent.

Resort Community Sales Tax: Collections 1984-1998



p=preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Resort Communities Sales Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

Description

Tax may be imposed by municipalities whose transient room capacity equals or exceeds its permanent population. In addition to exemptions provided for under the state sales tax law, the act and corresponding ordinances exempt sales of a single item for \$2,500.00 or more and certain wholesale sales as defined by local ordinance. Resort tax does not apply to use tax. Section 11-9-4, U.C.A.

1998

(Effective January 1)

HB 98 Local Taxing Authority - The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. (General Session, 1997)

INCOME TAXES

SECTION VI

Individual Income Tax

Individual Income Tax

Fiscal Year	Tax Collections	Real Tax Collections	Real Tax Per Capita	Top Tax % Rate	Notes
1931	0	0	0	4.000	The Income Tax was adopted in 1931 and the first returns were received in 1932.
1932	248,734	1,636,408	3.18	4.000	
1933	162,554	1,186,526	2.29	4.000	
1934	182,719	1,405,531	2.69	4.000	
1935	212,005	1,582,127	3.02	5.000	
1936	498,919	3,641,745	6.91	5.000	From 1931-1935 filing fees were included with the income tax revenues. The filing fee required individuals a fee of \$1.00 regardless of the amount of income received. This provision was eliminated by the Income Tax Act of 1935.
1937	804,962	5,791,094	10.97	5.000	
1938	864,240	6,001,667	11.24	5.000	
1939	692,298	4,909,915	9.19	5.000	
1940	802,793	5,775,489	10.64	5.000	
1941	892,210	6,372,929	11.55	5.000	
1942	1,277,121	8,687,898	15.77	5.000	
1943	2,051,017	12,582,926	21.88	5.000	
1944	2,450,957	14,167,382	22.45	5.000	
1945	2,332,753	13,254,278	21.91	5.000	
1946	2,579,189	14,328,828	24.25	5.000	
1947	3,177,317	16,293,933	25.54	5.000	
1948	3,398,317	15,239,090	23.96	5.000	
1949	4,210,437	17,470,693	26.75	5.000	
1950	4,111,214	17,274,008	25.74	5.000	
1951	5,991,989	24,863,025	35.72	5.000	
1952	7,324,063	28,169,473	39.90	5.000	
1953	5,312,716	20,047,985	27.69	5.000	
1954	5,682,080	21,281,199	28.80	5.000	
1955	6,483,458	24,102,074	32.14	5.000	
1956	8,417,479	31,408,504	40.11	5.000	
1957	9,605,287	35,313,555	43.65	5.000	
1958	11,396,278	40,556,149	49.10	5.000	
1959	12,436,675	43,033,478	50.93	5.000	
1960	16,717,974	57,450,082	66.03	5.000	
1961	17,067,126	57,659,209	64.07	5.000	
1962	18,944,967	63,361,094	67.69	5.000	
1963	20,691,989	68,516,520	71.52	5.000	
1964	22,394,684	73,185,242	75.14	5.000	
1965	24,900,374	80,323,787	82.13	6.500	
1966	40,587,491	128,849,178	130.02	6.500	
1967	39,947,742	123,295,500	122.20	6.500	
1968	43,316,845	129,691,153	127.27	6.500	
1969	50,887,135	146,227,399	142.11	6.500	
1970	61,334,600	167,124,251	159.62	6.500	
1971	61,883,516	159,493,598	149.62	6.500	
1972	74,096,483	182,954,279	166.17	6.500	
1973	88,546,711	211,834,237	186.64	7.250	
1974	90,032,358	202,775,581	173.31	7.250	
1975	104,919,366	212,818,187	172.18	7.750	
1976	140,561,916	261,267,502	211.38	7.750	
1977	158,268,002	278,151,146	218.16	7.750	

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Tax Per Capita</i>	<i>Top Tax % Rate</i>	<i>Notes</i>
1978	183,893,615	303,454,810	229.89	7.750	
1979	225,955,596	346,557,663	253.33	7.750	
1980	265,327,485	365,464,855	257.37	7.750	
1981	294,947,280	357,945,728	242.84	7.750	Starting in 1984, a portion of the Mineral Withholding Tax is included in the Income Tax collections.
1982	331,139,396	364,289,765	240.46	7.750	
1983	347,976,960	360,597,886	231.45	7.750	
1984	390,919,919	392,489,879	246.08	7.750	
1985	435,509,993	419,162,650	258.42	7.750	
1986	454,289,504	422,202,141	256.97	7.750	
1987	533,287,567	486,576,247	292.59	7.750	
1988	569,853,201	501,631,339	298.95	7.350	
1989	615,603,770	520,375,123	307.91	7.200	
1990	647,593,113	522,252,510	306.13	7.200	
1991	717,599,792	549,043,452	317.55	7.200	
1992	784,430,264	575,939,988	324.47	7.200	
1993	842,275,277	600,338,758	329.49	7.200	
1994	925,301,613	640,347,137	343.17	7.200	
1995	1,026,894,836	692,911,495	361.64	7.200	
1996	1,139,080,026	747,427,839	381.53	7.000	
1997	1,237,331,651	788,611,632	393.84	7.000	
1998p	1,392,195,665	867,411,629	423.54	7.000	

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Exemptions and Deductions for Individual Income Tax 1931-1998

Tax Year	Personal Exemption	Standard Deduction				Notes
		Married - Sep.	Single	H of H	Married-Joint	
1931	700					From 1931-56 the Personal Exemption shown here is an average. The exemption from 1931-1935 was \$1,000 for taxpayer and \$400 for dependant. From 1931 to 1954 there were no standard deductions.
1932	700					
1933	700					
1934	700					
1935	450					
1936	450					1935-56 exemption was \$600 for taxpayer \$300 for dependant.
1937	450					
1938	450					
1939	450					
1940	450					
1941	450					
1942	450					
1943	450					
1944	450					
1945	450					
1946	450					
1947	450					
1948	450					
1949	450					
1950	450					
1951	450					
1952	450					
1953	450					
1954	450					
1955	450					
1956	450					From 1955 to 1972 the standard deduction was lesser of \$1,000 or 10% of AGI minus Federal Taxes. From 1957-72 the personal exemption was \$600 for both taxpayer and dependant.
1957	600					
1958	600					
1959	600					
1960	600					
1961	600					
1962	600					
1963	600					
1964	600					
1965	600					
1966	600					
1967	600					
1968	600					
1969	600					
1970	600					
1971	600					
1972	600					
1973	750	825	1,650	1,650	1,650	
1974	750	825	1,650	1,650	1,650	
1975	750	825	1,650	1,650	1,650	
1976	750	825	1,650	1,650	1,650	The standard deductions from 1973-86 represents an average. The deductions for this period of time were based on 15% of AGI with a min. of \$1,300 and a max. of \$2,000 for single, married filing jointly, and
1977	750	825	1,650	1,650	1,650	

Tax Year	Personal Exemption	Standard Deduction				Notes
		Married - Sep.	Single	H of H	Married-Joint	
1978	750	825	1,650	1,650	1,650	head of household; and a min. of \$650 and a max. of \$1,000 for married filing separately.
1979	750	825	1,650	1,650	1,650	
1980	750	825	1,650	1,650	1,650	
1981	750	825	1,650	1,650	1,650	
1982	750	825	1,650	1,650	1,650	
1983	750	825	1,650	1,650	1,650	
1984	750	825	1,650	1,650	1,650	
1985	750	825	1,650	1,650	1,650	
1986	750	825	1,650	1,650	1,650	
1987	1,425	1,880	2,540	2,540	3,760	
1988	1,462	2,500	3,000	4,400	5,000	
1989	1,500	2,600	3,100	4,550	5,200	
1990	1,538	2,700	3,500	4,750	5,450	
1991	1,613	2,850	3,400	5,000	5,700	
1992	1,725	3,000	3,600	5,250	6,000	
1993	1,763	3,100	3,700	5,450	6,200	
1994	1,838	3,175	3,800	5,600	6,350	
1995	1,875	3,275	3,900	5,750	6,550	
1996	1,913	3,350	4,000	5,900	6,700	
1997	1,988	3,450	4,150	6,100	6,900	
1998	2,025	3,550	4,250	6,250	7,100	

Breakdown of Income Tax Rates 1931-1998

	Income Bracket	1931-1934	1935-1964	1965-1972	1973-1974	1975-1981	1982	1983-1987	1-Jan 1988	1-Jan 1989-1995	1-Jan 1996	1-Jan 1997-1998
All Tax-payers	1st	1	1	2								
	2nd	1.25	2	3								
	3rd	1.5	3	4								
	4th	1.75	4	5								
	5th	2	5	6								
	6th	2.5	5	6.5								
	7th	3										
	8th	3.5										
	9th	4										
Single	1st				2	2.25	2.75	2.75	2.6	2.55	2.55	2.3
	2nd				3	3.25	3.75	3.75	3.55	3.5	3.5	3.3
	3rd				4	4.25	4.75	4.75	4.5	4.4	4.4	4.2
	4th				5	5.25	5.75	5.75	5.45	5.35	5.35	5.2
	5th				6	6.25	6.75	6.75	6.4	6.25	6	6
	6th				7.25	7.25	7.75	7.75	7.35	7.2	7	7
	7th					7.75	7.75					
Married filing Separate	1st				2.5	2.75	2.75					
	2nd				3.5	3.75	3.75					
	3rd				4.5	4.75	4.75					
	4th				5.5	5.75	5.75					
	5th				6.5	6.75	6.75					
	6th				7.25	7.75	7.75					
Married filing Joint	1st				2.5	2.75	2.75	2.75	2.6	2.55	2.55	2.3
	2nd				3.5	3.75	3.75	3.75	3.55	3.5	3.5	3.3
	3rd				4.5	4.75	4.75	4.75	4.5	4.4	4.4	4.2
	4th				5.5	5.75	5.75	5.75	5.45	5.35	5.35	5.2
	5th				6.5	6.75	6.75	6.75	6.4	6.25	6	6
	6th				7.25	7.75	7.75	7.75	7.35	7.2	7	7

Notes to Income tax rate table

From 1931 to 1934 the Income Brackets were as follows:

- 1st: \$0 to \$1,000
- 2nd: \$1,000 to \$2,000
- 3rd: \$2,000 to \$3,000
- 4th: \$3,000 to \$4,000
- 5th: \$4,000 to \$5,000
- 6th: \$5,000 to \$6,000
- 7th: \$6,000 to \$7,000
- 8th: \$7,000 to \$8,000
- 9th: \$8,000 and over

From 1935 to 1972 the Income Brackets were as follows:

- 1st: \$0 to \$1,000
- 2nd: \$1,000 to \$2,000
- 3rd: \$2,000 to \$3,000
- 4th: \$3,000 to \$4,000
- 5th: \$4,000 to \$5,000
- 6th: \$5,000 and over

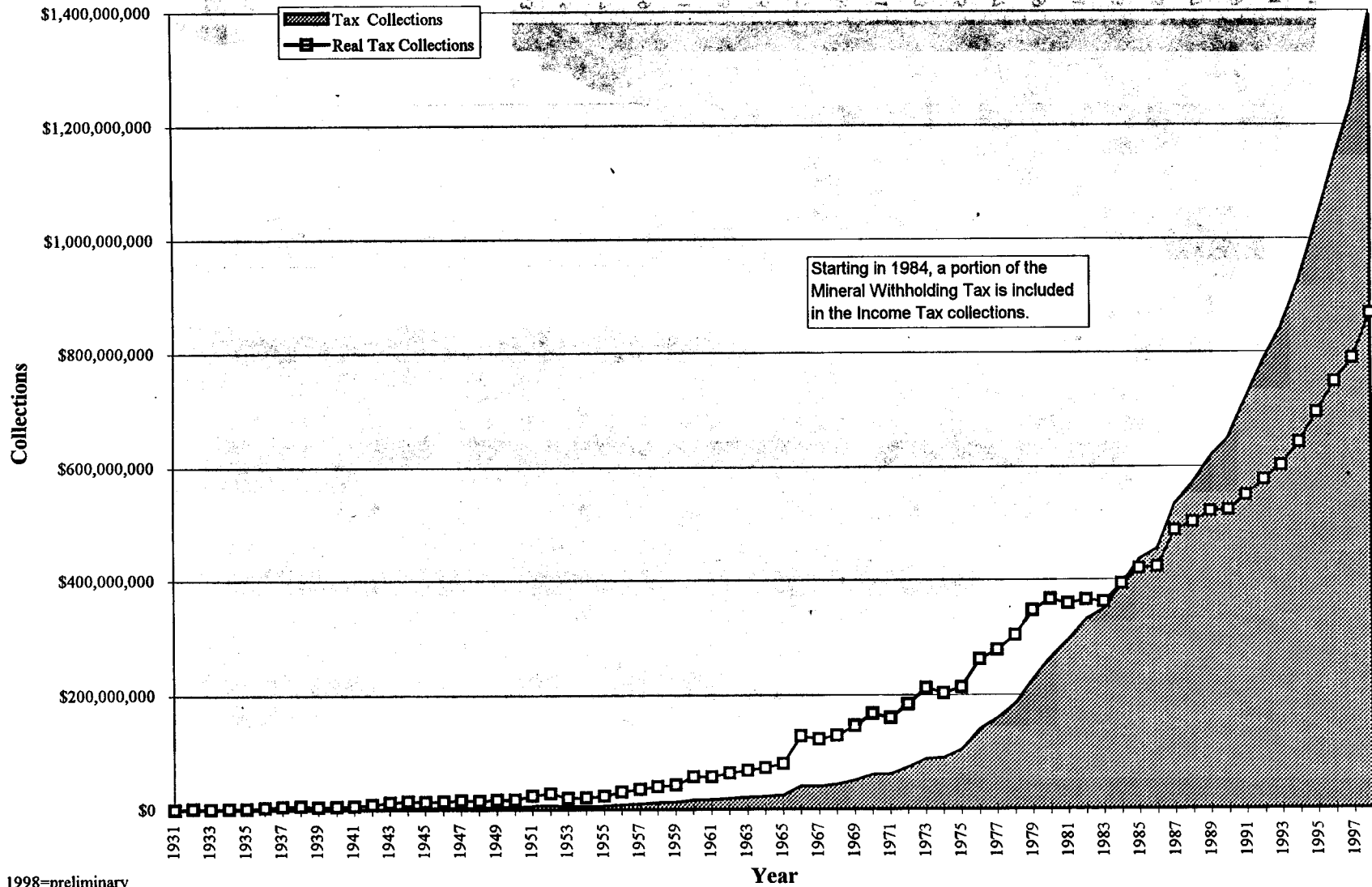
From 1973 to 1997 the Income Brackets for Single and Married filing Separate was as follows:

- 1st: \$0 to \$750
- 2nd: \$750 to \$1,500
- 3rd: \$1,500 to \$2,250
- 4th: \$2,250 to \$3,000
- 5th: \$3,000 to \$3,750
- 6th: \$3,750 and over
- 7th: \$4,500 and over (Single 1975-82)

From 1973 to 1998 the Income Brackets for Married filing Joint was as follows:

- 1st: \$0 to \$1,500
- 2nd: \$1,500 to \$3,000
- 3rd: \$3,000 to \$4,500
- 4th: \$4,500 to \$6,000
- 5th: \$6,000 to \$7,500
- 6th: \$7,500 and over

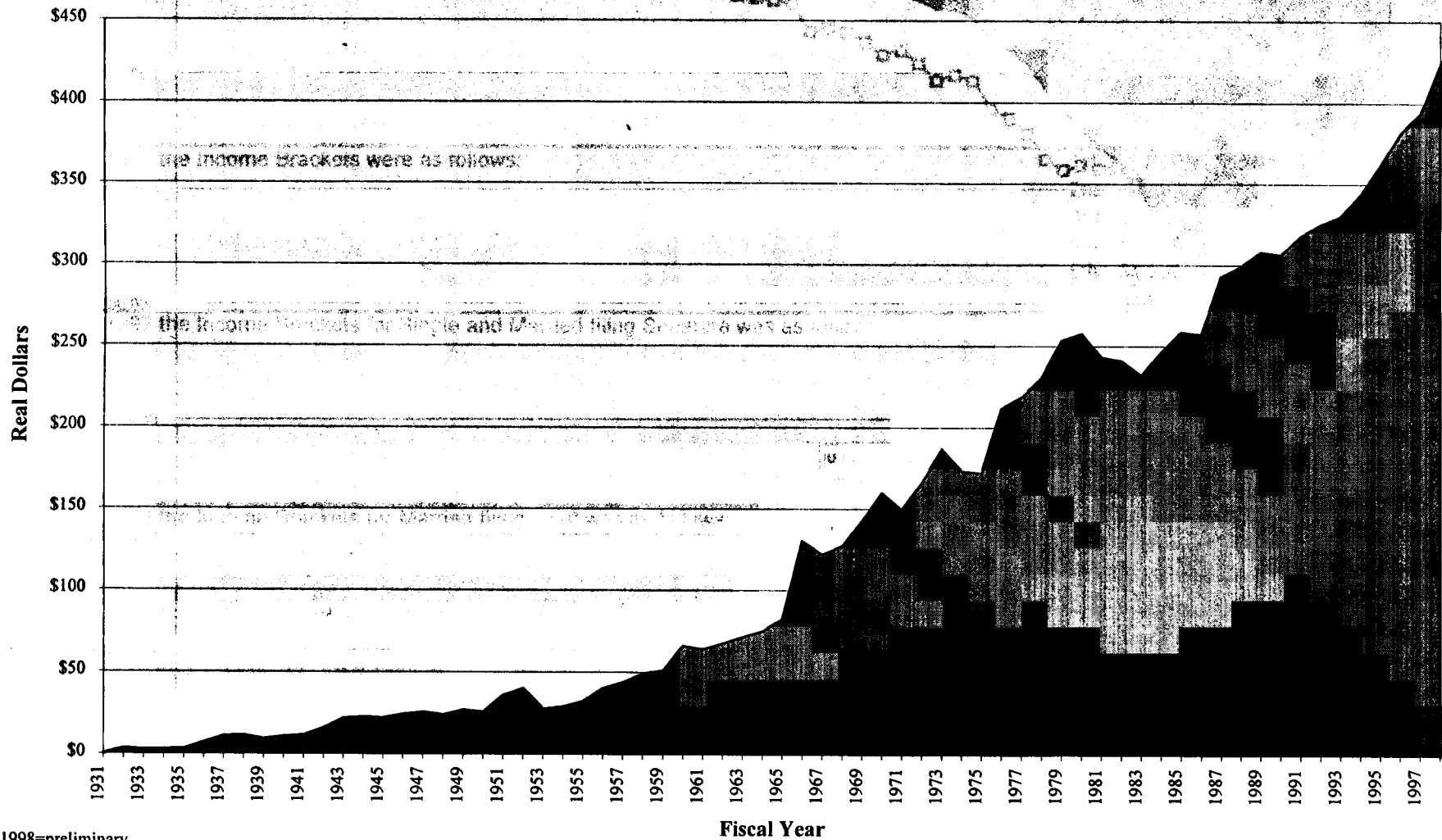
Individual Income Tax: Collections 1931-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Individual Income Tax: Real Per Capita 1931-1998

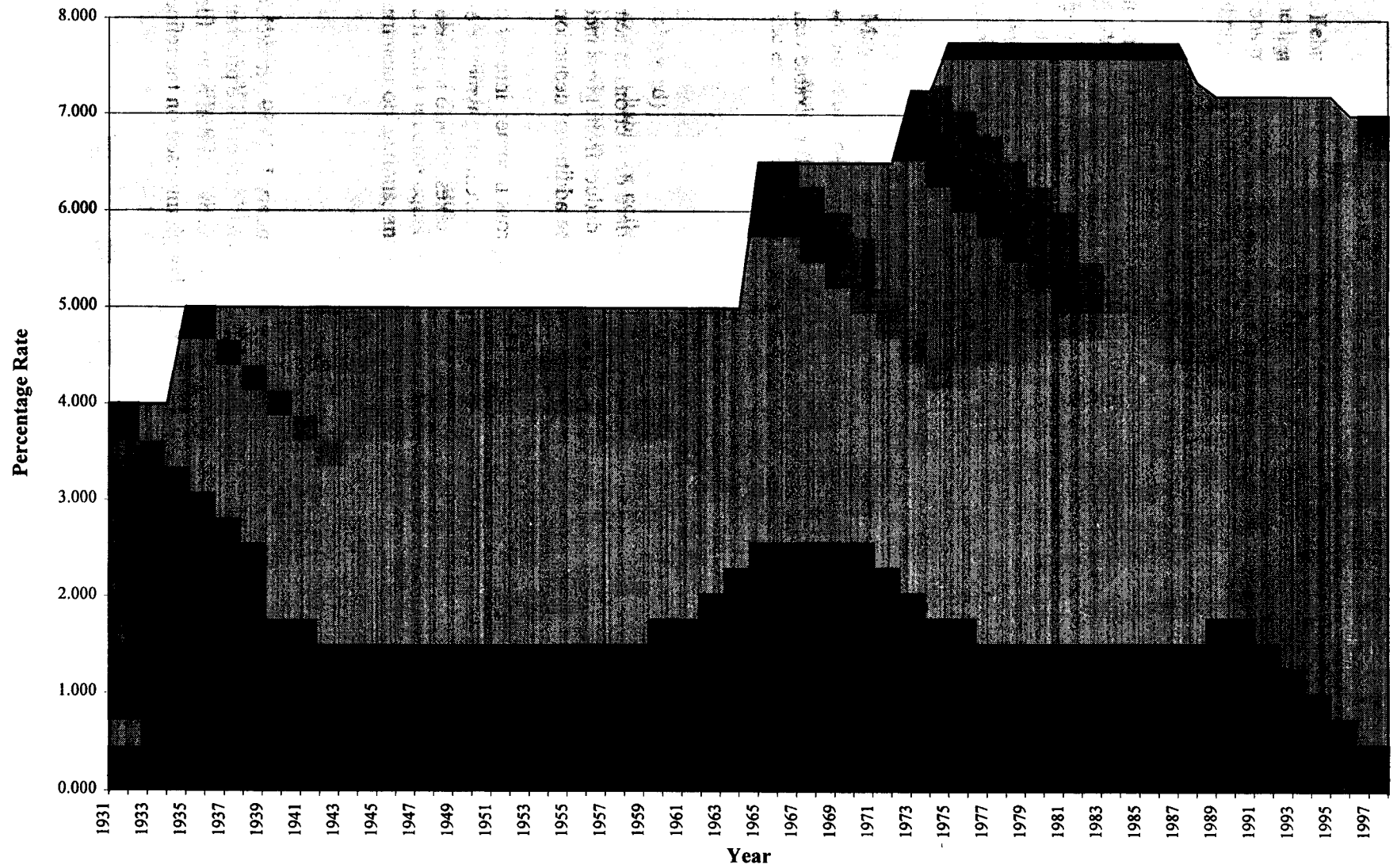


1998=preliminary

Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Individual Income Tax: Top Tax Rate 1931-1998



Individual Income Tax

Changes to Tax Base and Other Legislative Changes (1935-1998)

1935

(Effective retroactively January 1)

(For taxable year beginning January 1, 1935) Gross income included all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion, and contributions. Credits against net income were: \$600 for a personal exemption, \$1,200 for a married couple exemption, and \$300 exemption for each dependent.

1947

(Effective February 20)

Special credits against net income for individuals in the military for taxable years 1946-49; \$2,700 personal exemption and \$3,300 married couple exemption.

1955

(Effective May 10)

(Applicable to taxable years from January 1, 1955) Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10 percent of remaining gross income, and the additional deductions allowable in 1935 (cited above).

This amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement payments, estate, inheritance, legacy succession and gift taxes; and federal income taxes. It also increased the dependent exemption from \$300 to \$600.

1959

(Effective May 12)

The legislation was applied to taxable years beginning January 1, 1959. It excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee. It also provided that motor fuel taxes may be deducted from gross income of the consumer even though imposed on the refiner.

1963

(Effective February 20)

The legislation allowed in business expenses to be deducted from gross income, contributions made by an employer to a trust or annuity for the benefit of some or all employees not excluding self-employed individuals.

1966

Resident individuals and fiduciaries having gross income exceeding statutory amounts; non-resident individuals and fiduciaries having defined earnings within Utah. Employers liable for collection of withholding tax at 14 percent of amount required to be withheld for federal income tax purposes, or for collection according to optional tables adopted by Tax Commission. Chapter 14, Title 59, U.C.A., 1953.

1967

(Effective May 9)

Legislation inserted 59-14-4(6) - providing that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code.

1968

(definition changed)

Employers liable for collection of withholding tax at 14 percent is changed to a percentage "fixed by Tax Commission."

1973

(Effective January 1)

Legislation reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. Government obligations, and other adjustments.

1977

(Effective January 1)

The legislation changed applicability of Internal Revenue Code date which allowed increased low income and standard deductions.

1979

(Effective January 1)

SB 9 Retirement Income Deduction - The legislation increased the retirement income deduction for tax payers sixty-five and over to \$6,000. It also permitted Keogh and IRA income to be deducted as retirement income.

(Effective January 1)

SB 32 Tax Rate for Head of Household - The legislation provided that a person who qualifies as a "head of household" under IRS rules may use the "Married Filing Jointly" tax table and rate schedule.

(Effective January 1)

SB 86 Nonresident Taxable Income - The legislation changed the method of computing tax for nonresidents and part-year residents. The law provided for applying Utah income percentages to the tax determined on total net income.

(Effective March 7)

SB 106 Application of Tax Overpayments - The legislation provided that income tax refunds may be applied to judgments obtained by state agencies other than the Tax Commission after any back income taxes are satisfied.

(Effective May 8)

SB 31 Limitations on Amount of Collections - The legislation provided for a waiver statute of limitations in certain cases where an audit discloses an income tax deficiency and the adjustment to income affects a prior year. As a result of this law, any prior year credit that is beyond the statute of limitations may be applied to the deficiency determined. It also required a taxpayer to file an amended state tax return within 90 days of notification of a final federal audit or a federal amended return determination.

1980

(Effective January 1)

SB 75 Utah Revised Principal and Income Act - The legislation repealed all of Uniform Principal and Income Act by repealing all of Chapter 3, Title 22, U.C.A., 1953 and replacing it with the Utah Revised Principal and Income Act by enacting all of Chapter 3, Title 22, Utah Code Annotated 1953. (General Session, 1979)

1985

(Effective January 1)

SB 206 Business and Energy Credit Amendments. The legislation provided for an extension and increase of the credit for installing a variety of renewable energy systems, including greater scope for business use of the credits.

1986

(Effective April 28)

HB 134 Individual Income Tax Phase I Recodification - The legislation made technical changes in the individual income tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission.

1987

(Effective January 1)

HB 103 Income Tax - The legislation increased the standard deduction and personal exemptions in line with federal provisions: personal exemptions at 75 percent of federal. It also repealed the federal income tax deduction. (See individual income tax table)

1988

(Effective January 1)

HB 51 Establishment of Enterprise Zones - The legislation designated criteria for determining economically depressed counties as enterprise zones. Tax incentives are offered to businesses locating or expanding in designated zones. The act is administered by the Division of Community Development.

(Effective January 1)

HB 94 Income Tax - Retirement Exemption Amendments - The legislation increased the special exemption for retirement income, but phased it out at higher income levels. State retirees are required to choose between their retirement income tax exemption or the general exemption given to all retirees.

(Effective January 1)

HB 216 Elimination of Late Filing Penalties on Tax Returns - The legislation eliminated the penalty for failure to file a refund or a tax due return.

(Effective retroactively to January 1)

SB 2 Income Tax Amendments - The legislation reduced individual income tax rates, changed the adjustment to federal taxable income, established federal tax deduction to one-third, and provided a refund of a portion of the 1987 federal income taxes. (Special Session, July, 1988)

(Effective April 25)

HB 285 Income Tax Check-off for the Homeless - The legislation provided a check-off for donation of state personal income tax refunds to programs for the homeless.

(Effective April 25)

HB 348 Income Tax Credit - The legislation provided for a textbook appropriation and income tax credit if surplus occurs, and also a reduction in the top tax rate.

(Effective July 1)

HB 189 Definition of Compensation for Retirement Purposes - The legislation changed the definition of compensation used to calculate a retirement benefit. Performance bonuses or incentive lump-sum payments are included in the definition.

1989

(Effective January 1)

HB 221 Income Tax - State Retirement Exemption - The legislation deleted the special treatment of state retirement income for people initially employed by state and local governments after January 1, 1989.

(Effective retroactively to January 1)

HB 4 Personal Retirement Exemption for Elderly - The legislation increased the phase-out threshold for retirement income exemption purposes; established a personal retirement exemption for taxpayers over age 65. Retrospective. (Special Session, September, 1989)

(Effective retroactively to January 1)

HB 18 Income Tax Amendments - The legislation increased federal tax deduction from one-third to one-half. Retrospective. (Special Session, September, 1989)

(Effective retroactively to January 1)

SB 7 Retirement Exemption Elimination - The legislation subjected Utah Retirement System pensions to state income tax. It also brought state into compliance with 1989 U.S. Supreme Court *Davis V. Michigan* decision. Retrospective. (Special Session, September, 1989)

(Effective retroactively to January 1)

SB 22 Income Tax Exemption for Japanese Internment Monies - The legislation exempted from state income tax any amount received under federal law as reparation payments to person of Japanese ancestry interned during World War II.

(Effective April 24)

SB 66 Handicapped Exemption - The legislation provided an additional income tax exemption for handicapped children and adults who are claimed as dependents.

1990

(Effective February 21)

HB 373 Tax Filing Amendments - The legislation extended the 1985 tax filing deadline for federal retirees to April 16, 1990.

(Effective April 23)

SB 220 Income Tax Checkoff for Higher Education - The legislation provided a checkoff on state income tax return for library and library equipment donations to higher education and for donations to the foundations of any public school district.

1991

(Effective April 29)

HB 182 Revenue and Taxation Technical Amendments - The legislation increased the amount of tax that must accompany an extension for filing request from 80 percent to 90 percent of the tax reported on the return and clarifies the payment of tax accompanying a request for extension of time to pay income tax.

(Effective July 1)

HB 295 Utah Enterprise Zone Act - The legislation provided additional types of business and manufacturing activities that may qualify for enterprise zone incentives.

1992

(Effective January 1)

HB 13 Income Tax Checkoff for Children's Organ Transplant - The legislation created an income tax checkoff for the children's organ transplant trust account, and provides provisions concerning the account including the establishment of a Children's Organ Transplant Coordinating Committee.

(Effective January 1)

SB 67 Income Tax Exemption for Handicapped Children - The legislation clarified the definition of handicapped children to include those children under 2 years old whose expenses are eligible for the exemption.

(Effective April 27)

HB 45 Incentives for Clean Fuel Alternatives - The legislation provided a corporate and personal tax credit of 10 percent, up to a maximum of \$50, for purchase and installation costs of specified stoves and fireplaces emitting less air pollution. Credit effective for tax years 1992 through 1997.

(Effective July 1)

HB 38 Clean Fuel Definition - The legislation provided a definition for clean fuels eligible for exemption from the special fuel tax. Motor fuels meeting the definition of clean fuel are taxed at 3 cents per gallon. The Air Quality Board is required to annually provide a list of clean fuels to the State Tax Commission. The Board and Commission are required to submit a report to the Legislature before January 1, 1995.

1993

(Effective January 1)

SB 42 Economic Incentives for Historic Preservation - The legislation allowed corporate franchise and individual income tax credit as an incentive to rehabilitate historic residential buildings.

1994

(Effective January 1)

HB 8 Dependent Children and Adults with Disabilities - The legislation replaced the terms "handicapped child" with "dependent child with a disability" and "handicapped adult" with "adult with a disability" for purposes of the individual income tax exemption. It also modified the definition of "dependent child with a disability."

(Effective May 2)

HB 371 Income Tax - Interest Rate - The legislation conformed the interest rate for underpayment and late payment of taxes for estates held by fiduciaries to the general statutory interest rate.

(Effective July 1)

HB 170 Tax Penalties - The legislation decreased the \$50 minimum tax penalty to \$20. It also modified the estimated tax payment provisions and clarifies other tax penalty provisions.

(Effective July 1)

HB 205 Tax Credit for Low Income Housing - The legislation created a low-income housing income tax credit against the individual and corporate income taxes to assist in the creation of additional housing for low and moderate income persons. The bill also established a ceiling amount of the credit and requires the Utah Housing Finance Agency to allocate the credit.

(Effective July 1)

SB 260 Taxation - Customers of In-State Printer Facilities - The legislation exempted, in certain situations, out-of-state customers of in-state printer's facilities from the corporate and individual income tax and the sales and use tax.

1995

(Effective May 1)

SB 24 Income Tax - Historic Preservation Credit - The legislation modified the income tax historic preservation credit to require approval of qualifying rehabilitation work prior to completion of the project rather than in advance of the work.

(Effective May 1)

SB 177 Income Tax on Estates or Trusts - The legislation amended the income tax law for estates and trusts.

1996

(Effective January 1)

HB 249 Recycling Market Development Zones - The legislation created recycling market development zones and provides the following tax credits, retrospective to January 1, 1996, for businesses operating in recycling market development zones: a non-refundable individual and corporate income tax credit of 5 percent of the price paid for certain machinery and

equipment; a non-refundable individual and corporate income tax credit of 20 percent, up to \$2,000, of certain annual expenditures. The credit for purchases of equipment may be carried forward for three years.

(Effective January 1)

HB 404 Income Tax - Health Care Insurance Deduction - The legislation provided a personal income tax deduction for 60 percent of the amount paid by a taxpayer for health care insurance expenses under certain circumstances and clarifies that a deduction is not allowed: 1) for amounts that are reimbursed or funded in whole or in part by government; and 2) for a taxpayer who is eligible to participate in a health plan that is funded in whole or in part by the taxpayer's employer.

(Effective January 1)

SB 102 Income Tax - Adoption Expenses Deduction - The legislation removed the cap on adoption expenses and provided for retrospective operation.

(Effective January 1)

SB 195 Income Tax - Credit for Education Costs - The legislation provided an income tax credit of up to \$100 for 25 percent of the costs of tutoring a disabled dependent attending a public or private school, grades kindergarten through 12. The credit may be claimed for tax years beginning on or after January 1, 1996.

(Effective January 1)

SB 237 Income Tax Reductions - The legislation reduced the individual income tax approximately \$40 million in FY 1996-97 by adjusting tax rates. The top rate drops from 7.2 percent to 7.0 percent. Rates are further adjusted in FY 1997-98 to ensure that the \$40 million reduction is ongoing. (See individual income tax table)

(Effective April 29)

HB 190 Income Tax - Repeal of Special Tax Refund - The legislation repealed the statute authorizing refund of 12-1/2 percent of the 1987 individual income taxes.

(Effective July 1)

SB 218 Re-authorization and Enhancement of Clean-Fuel Incentives - The legislation extended income tax incentives to December 31, 2001 for the purchase of or conversion to clean-fueled vehicles. The legislation also expands the tax incentives to construction and maintenance equipment and established standards to ensure that the existing and new tax incentives that are effective in reducing air pollution.

1997

(Effective January 1)

SB 239 Tax Credits For Rural Economic Resettlement Zones - The legislation expanded enterprise zones to include qualifying municipalities in addition to qualifying counties and modified the powers of the Department of Community and Economic Development and the eligibility criteria and tax credit provisions for enterprise zones.

(Effective May 5)

HB 319 Income Tax - Filing Extensions - The legislation modified the provisions for an extension of time for filing an individual income or corporate franchise tax return and provided for retrospective operation.

(Effective May 5)

SB 36 Income Tax - Energy Savings Tax Credit Extension - The legislation reauthorized the income tax credit for energy saving systems costs; increased the maximum amount allowable as a credit for residential energy systems from \$1,500 to \$2,000; increased the maximum amount allowable as a credit for commercial energy systems from \$25,000 to \$50,000; moved the credit authorized under the corporate franchise and income tax provisions into Title 59, Chapter 7, Corporate Franchise And Income Taxes; moved certification duties from the Office of Energy Services, Department of Community and Economic Development, to the Office of Energy and Resource Planning, Department of Natural Resources; modifies certain definitions; provided a repeal date; and provided for retrospective operation.

(Effective May 5)

SB 107 Medical Savings Account Amendments - The legislation provided that a taxpayer may only take the state medical savings account deduction if he did not take the federal medical savings account deduction.

(Effective May 5)

SB 139 Clean Burning Stove Tax Credit Amendments - The legislation extended the time period for which a tax credit is allowed regarding purchase of wood or pellet burning stoves.

1998

(Effective January 1)

SB 10 Income Tax Checkoff - The legislation provided that income tax checkoffs that do not generate at least \$30,000 annually in any three consecutive years, other than those for political parties, be removed from income tax forms. (General Session, 1997)

(Effective retroactively to January 1)

HB 200 Income Tax - Election Campaign Fund Designations - The legislation increased the designation to be paid into the election campaign fund from \$1 to \$2.

(Effective retroactively to January 1)

HB 256 Rural Enterprise Zones - The legislation removed the requirement that a business firm must operate within certain SIC Codes to qualify for enterprise zone state tax incentives. Provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year. The legislation also allowed Indian tribes to apply for designation as an enterprise zone.

(Effective retroactively to January 1)

SB 111 Enterprise Zone Amendments - The legislation provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year.

(Effective May 4)

SB 47 Research Tax Credit - The legislation provided individual income tax and corporate franchise tax credits for research activities conducted in the state for tax years beginning on or after January 1, 1999. Provided definitions and the manner of calculating the amount of the credit. The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit, and may be carried forward 14 years.

(Effective May 4)

SB 220 Research Tax Credit for Machinery and Equipment - The legislation provided individual income tax and corporate franchise tax credits for machinery, equipment, or both, that are used primarily for conducting qualified research or basic research in the state for tax years beginning on or after January 1, 1999. Provided definitions and the manner of calculating the amount of the credit. The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit, and may be carried forward 14 years.

SECTION VII

Corporate Franchise and Income Tax

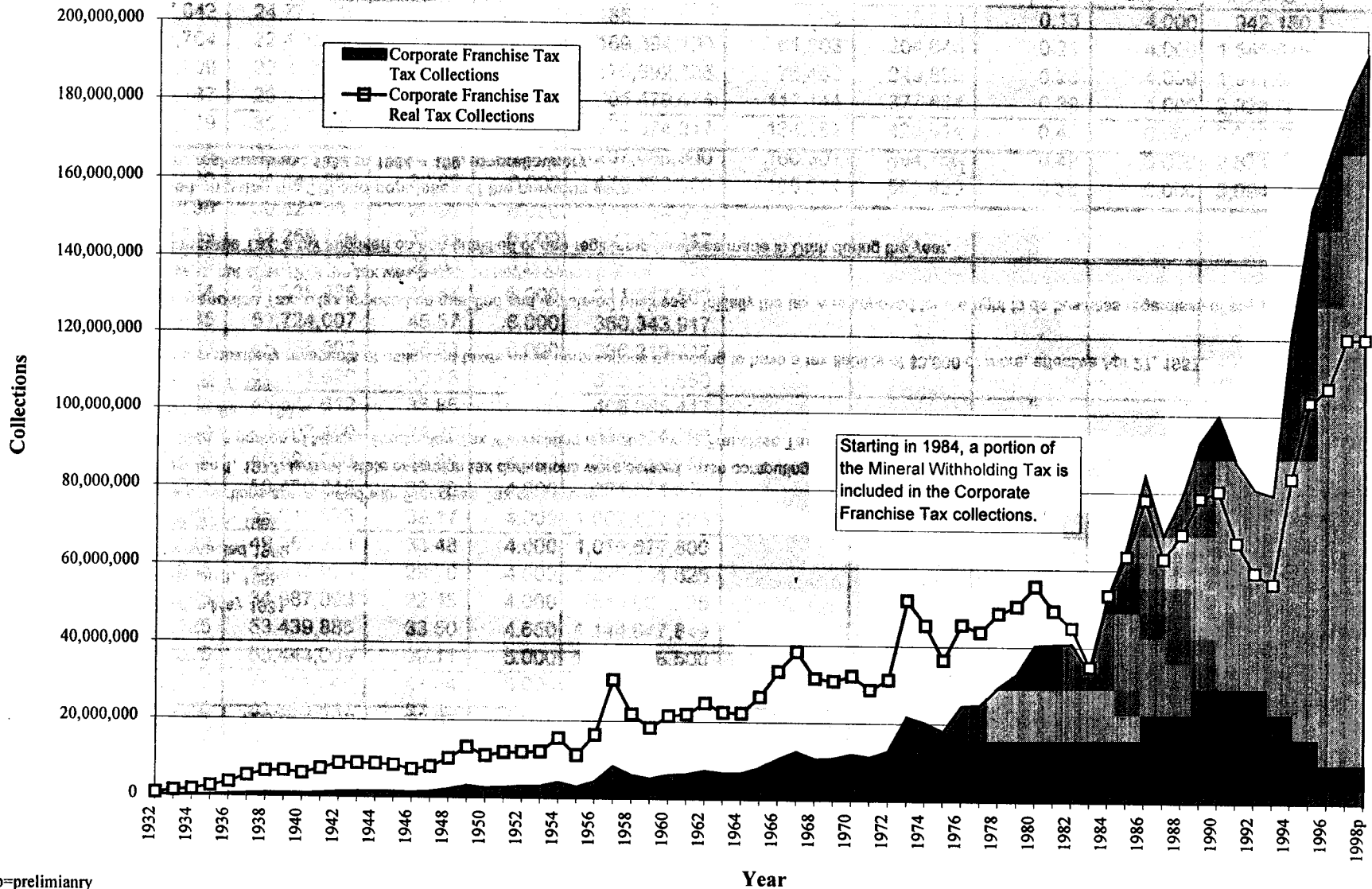
Corporate Franchise and Income Tax

Fiscal Year	Corporate Franchise Tax					Corporate Income Tax					Notes
	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Income	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Income	
1932	112,363	739,230	1.44	3.000	3,745,433						1
1933	191,718	1,399,401	2.70	3.000	6,390,600						
1934	220,243	1,694,177	3.25	3.000	7,341,433						
1935	349,921	2,611,351	4.98	3.000	11,664,033						
1936	508,035	3,708,285	7.04	3.000	16,934,500						
1937	750,423	5,398,727	10.24	3.000	25,014,100						
1938	948,972	6,590,083	12.48	3.000	31,632,400						
1939	947,409	6,719,213	12.58	3.000	31,580,300						
1940	854,148	6,144,950	11.32	3.000	28,471,600						
1941	1,027,048	7,336,057	13.29	3.000	34,234,933						
1942	1,290,625	8,779,762	15.93	3.000	43,020,833						
1943	1,434,006	8,797,583	15.30	3.000	47,800,200						
1944	1,500,546	8,673,676	13.75	3.000	50,018,200						
1945	1,472,641	8,367,278	13.83	3.000	49,088,033						
1946	1,320,946	7,338,589	12.42	3.000	44,031,533						
1947	1,573,662	8,070,062	12.65	3.000	52,455,400						
1948	2,260,496	10,136,753	15.94	3.000	75,349,867						
1949	3,142,791	13,040,627	19.97	3.000	104,759,700						
1950	2,612,184	10,975,563	16.36	3.000	87,072,800						
1951	2,834,311	11,760,627	16.90	3.000	94,477,033						
1952	3,085,126	11,865,869	16.81	3.000	102,837,533						
1953	3,171,243	11,966,955	16.53	3.000	105,708,100						
1954	4,127,616	15,459,236	20.92	3.000	137,587,200						
1955	3,000,042	11,152,572	14.87	3.000	100,001,400						
1956	4,400,923	16,421,354	20.97	4.000	110,023,075						2
1957	8,360,534	30,737,257	37.99	4.000	209,013,350						
1958	6,138,992	21,846,947	26.45	4.000	153,474,800						3
1959	5,296,689	18,327,644	21.69	4.000	132,417,225	188,384	651,848	0.77	4.000	4,709,600	
1960	6,230,146	21,409,436	24.61	4.000	155,753,650	14,358	49,340	0.06	4.000	358,950	
1961	6,474,186	21,872,250	24.30	4.000	161,854,650	60,334	203,831	0.23	4.000	1,508,350	

Fiscal Year	Corporate Franchise Tax					Corporate Income Tax					Notes
	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Income	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Income	
1962	7,407,042	24,772,716	26.47	4.000	185,176,050	37,686	126,040	0.13	4.000	942,150	
1963	6,775,764	22,436,305	23.42	4.000	169,394,100	61,803	204,646	0.21	4.000	1,545,075	
1964	6,827,709	22,312,775	22.91	4.000	170,692,725	76,466	249,889	0.26	4.000	1,911,650	
1965	8,219,187	26,513,506	27.11	4.000	205,479,675	117,144	377,884	0.39	4.000	2,928,600	
1966	10,462,489	33,214,251	33.52	6.000	174,374,817	134,982	428,514	0.43	6.000	2,249,700	4
1967	12,420,594	38,335,167	37.99	6.000	207,009,900	160,301	494,756	0.49	6.000	2,671,683	
1968	10,534,980	31,541,856	30.95	6.000	175,583,000	185,644	555,820	0.55	6.000	3,094,067	
1969	10,725,896	30,821,540	29.95	6.000	178,764,933						5
1970	11,839,339	32,259,779	30.81	6.000	197,322,317						
1971	11,127,260	28,678,505	26.90	6.000	185,454,333						
1972	12,691,054	31,335,936	28.46	6.000	211,517,567						
1973	21,620,635	51,724,007	45.57	6.000	360,343,917						
1974	20,173,183	45,435,097	38.83	6.000	336,219,717						
1975	18,002,679	36,516,590	30.43	6.000	300,044,650						
1976	24,501,925	45,542,612	36.85	6.000	408,365,417						
1977	24,866,694	43,702,450	34.28	6.000	414,444,900						
1978	29,448,490	48,594,868	36.81	4.000	736,212,250						6
1979	32,874,065	50,420,345	36.86	4.000	821,851,625						
1980	40,377,089	55,615,825	39.17	4.000	1,009,427,225						
1981	40,667,112	49,353,291	33.48	4.000	1,016,677,800						
1982	40,894,065	44,987,970	29.70	4.000	1,022,351,625						
1983	33,762,545	34,987,093	22.46	4.000	844,063,625						7
1984	53,226,125	53,439,885	33.50	4.650	1,144,647,849						8
1985	65,918,325	63,444,009	39.11	5.000	1,318,366,500						9
1986	84,048,027	78,111,549	47.54	5.000	1,680,960,540						
1987	68,898,430	62,863,531	37.80	5.000	1,377,968,600						
1988	78,806,217	69,371,670	41.34	5.000	1,576,124,340						10
1989	92,982,130	78,598,588	46.51	5.000	1,859,642,600						
1990	99,693,153	80,397,704	47.13	5.000	1,993,863,060						
1991	87,766,119	67,150,818	38.84	5.000	1,755,322,380						
1992	80,944,378	59,430,527	33.48	5.000	1,618,887,560						
1993	79,471,794	56,644,187	31.09	5.000	1,589,435,880						

Fiscal Year	Corporate Franchise Tax					Corporate Income Tax					Notes
	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Income	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Income	
1994	121,061,613	83,779,663	44.90	5.000	2,421,232,260						
1995	153,512,212	103,584,489	54.06	5.000	3,070,244,240						
1996	168,430,466	107,348,927	54.80	5.000	3,368,609,320						
1997	182,917,170	120,024,390	59.94	5.000	3,658,343,400						
1998p	192,690,117	120,056,148	58.62	5.000	3,853,802,340						
Notes											
<p>1) Law enacted in May 1931.</p> <p>2) 4% effective Jan 1, 1955.</p> <p>3) Income Tax enacted 1959.</p> <p>4) 6% effective Jan 1, 1965.</p> <p>5) Income Tax collections are included with Franchise Tax collections.</p> <p>6) 4% effective Jan 1, 1977; federal, state or foreign tax deductions were deleted when computing net income, this increased taxable income by approximately \$170 million.</p> <p>7) Starting in 1984, a portion of Mineral Production Tax Withholding is included with Franchise Tax collections.</p> <p>8) 4.65% effective Jan 1, 1983.</p> <p>9) 5% effective Jan 1, 1984.</p> <p>10) Requirement of quarterly payments of estimated taxes for all corporations expecting to have a tax liability of \$3,000 or more, effective Apr 27, 1987.</p> <p>Corporate Franchise Tax: a tax imposed on qualified and registered business. Initially the tax was imposed for the right to do business regardless of any profits during the year, but after 1972 the tax was based on profits during the year.</p> <p>Corporate Income Tax: a tax imposed on non-qualified or non-registered business made in Utah during the year.</p>											
<p>Real numbers are based on using the CPI and population of the previous year.</p> <p>The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.</p>											

Corporate Franchise Tax: 1932-1998



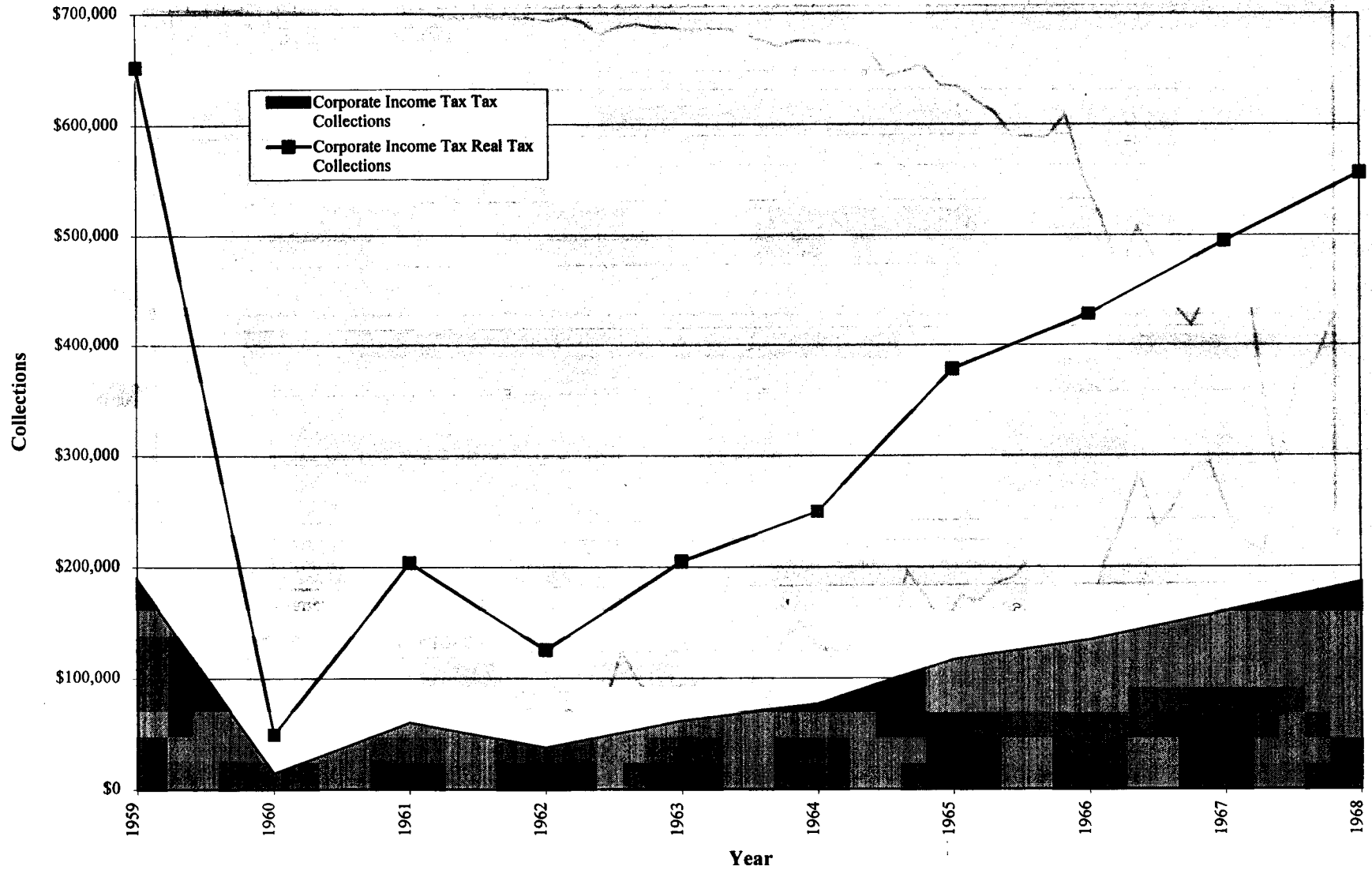
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Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Corporate Income Tax: Collections 1959-1968

66

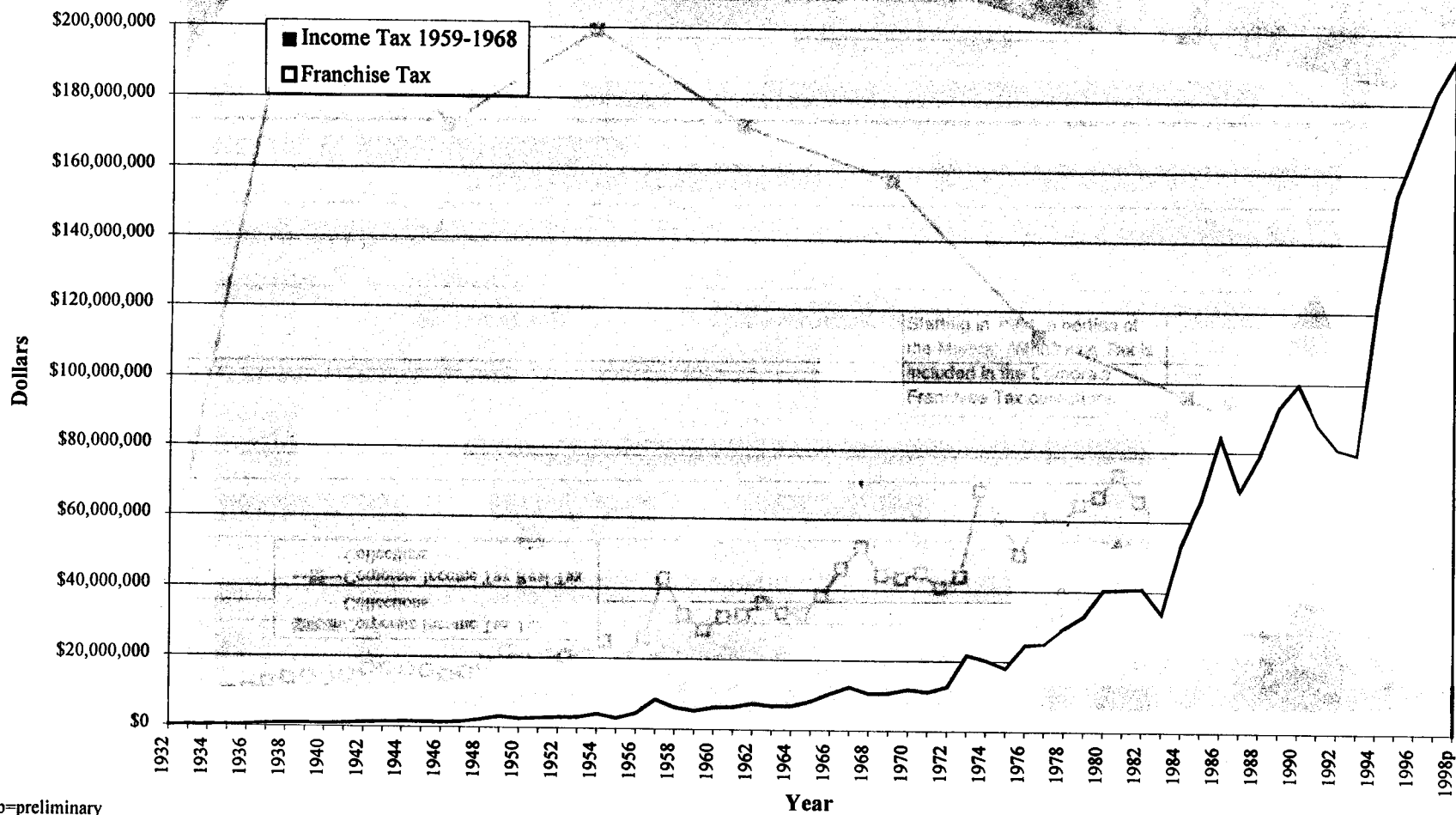


Real numbers are based on using the CPI of the previous year.
The CPI base for real numbers: 1982 to 1984 = 100.

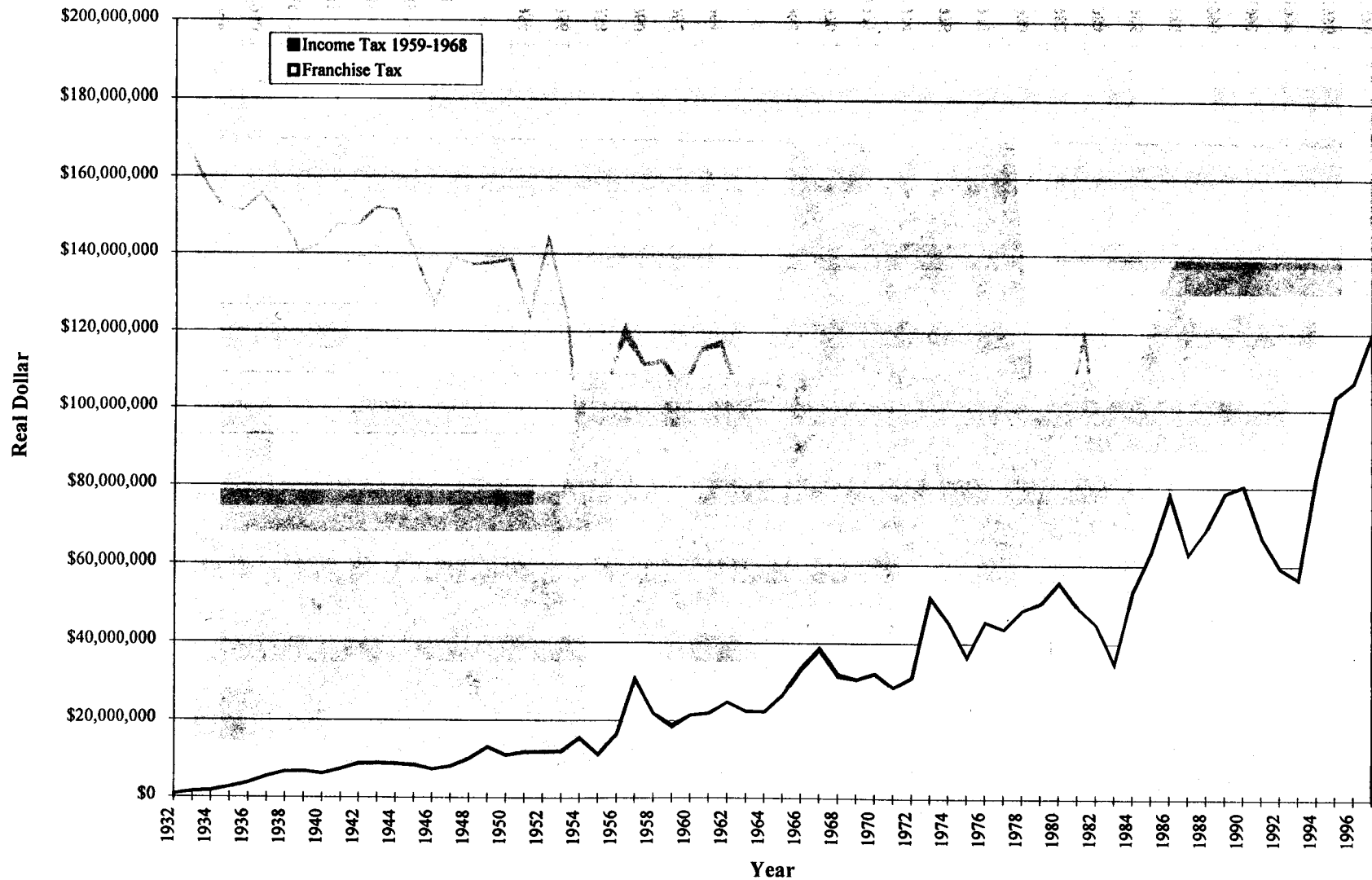
Economic and Statistical Unit
Utah State Tax Commission

Corporate Franchise and Income Tax: Collections 1932-1998

100



Corporate Franchise and Income Tax: Real Collections 1932-1998

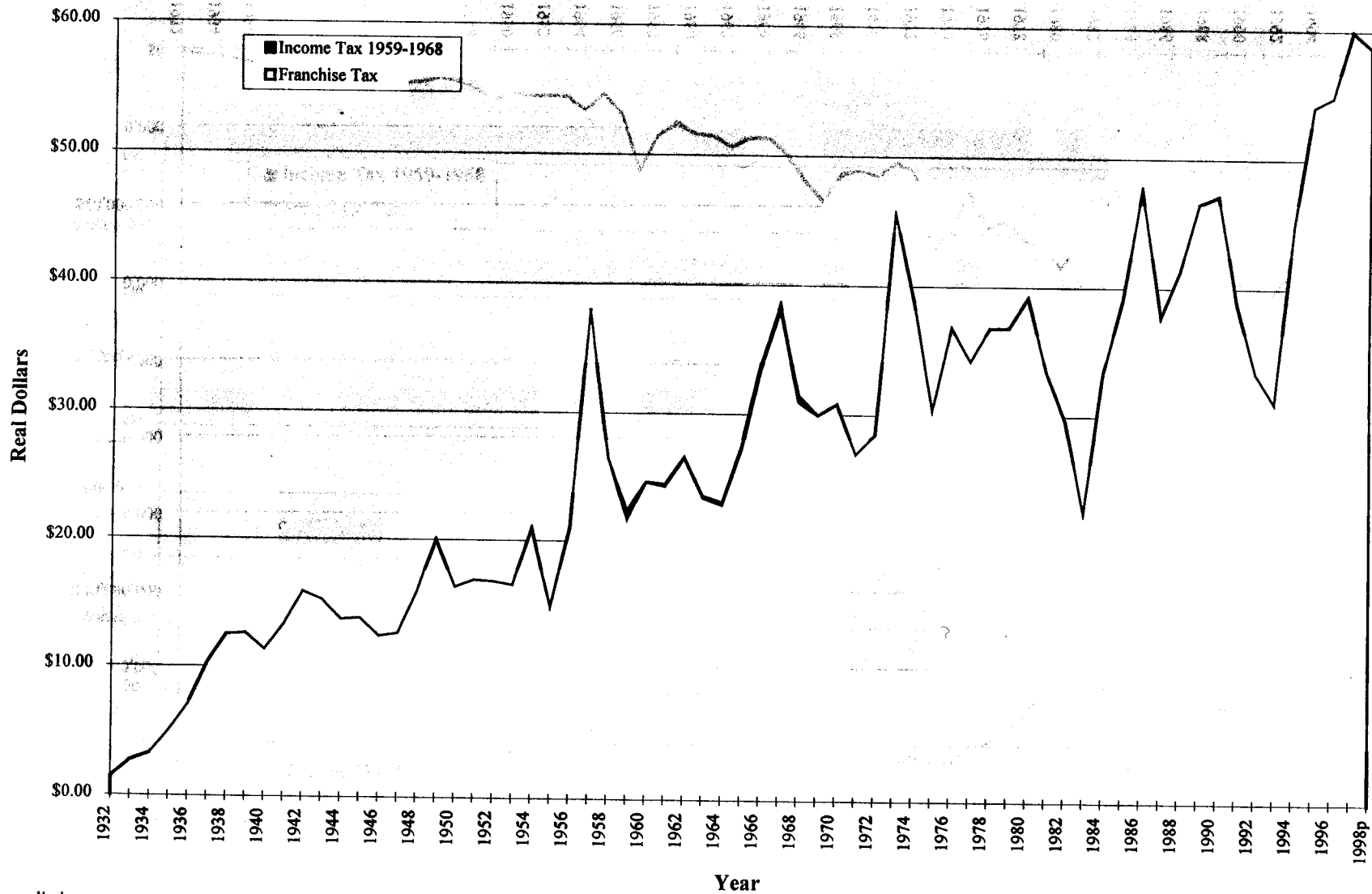


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Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Corporate Franchise and Income Tax: Real Per Capita 1932-1998

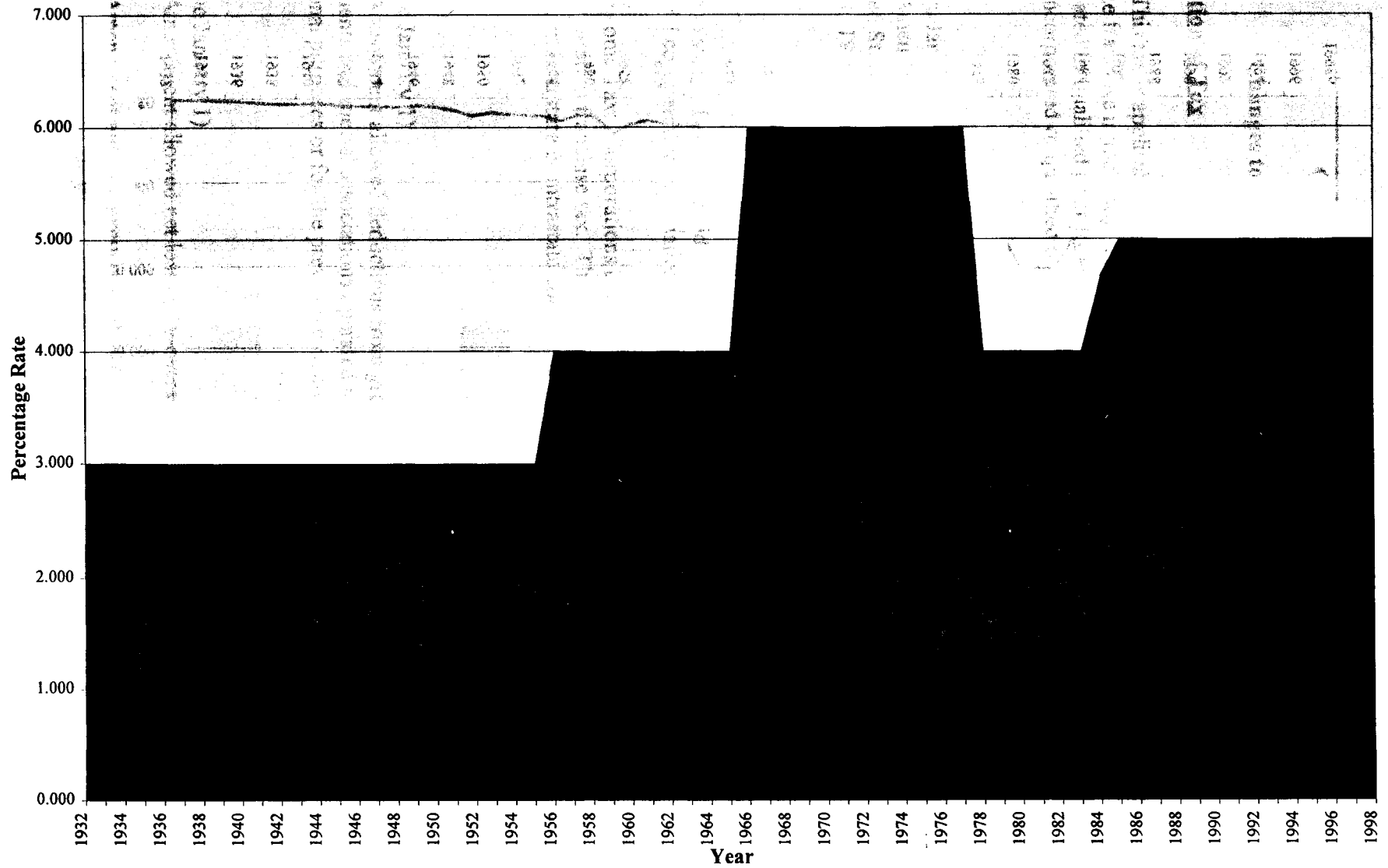


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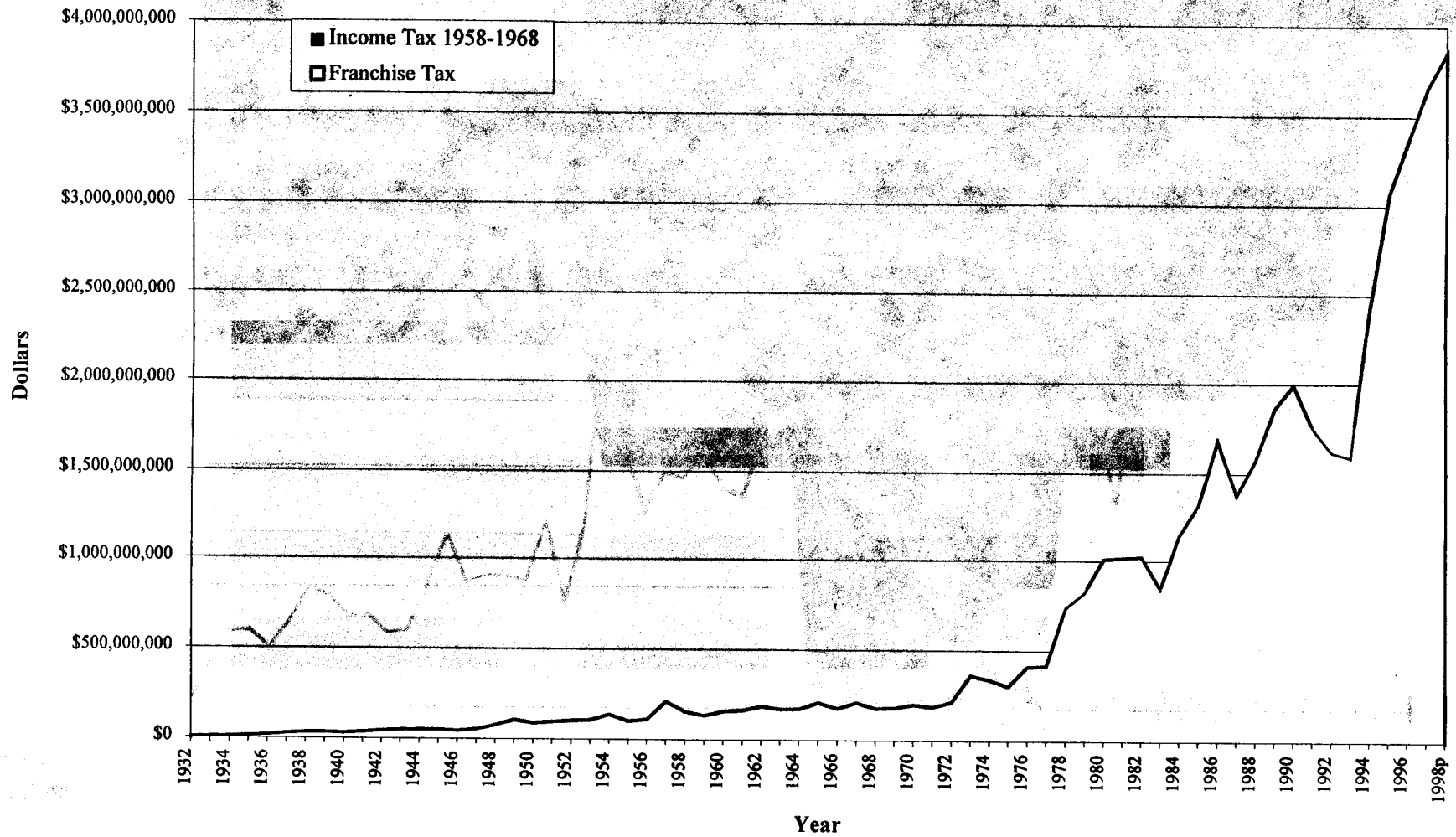
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Corporate Franchise and Income Tax: Rate 1932-1998



Taxable Income for Corporate Franchise and Income Tax 1932-1998



p=preliminary

Corporate Franchise and Income Tax

Changes to Tax Base and Other Legislative Changes (1937-1998)

Description of Tax

This tax is applicable to all corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

1937

(Effective January 1)

Amendment deleted a provision relating to tax - free interest upon obligations of the state, the United States, and those issued under act of Congress. Applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

1966

Franchise Tax: Corporations having income allocable to Utah, or exercising corporate franchise in state. Tax is prepaid for privilege of doing business in Utah. Special provisions for agricultural co-operatives and national banks.

Income Tax: Corporations deriving income from sources with Utah which is not subject to the corporation franchise tax. The tax applies to the net income from services or sales to Utah customers in interstate or intrastate commerce. Section 59-13-1 through 59-13-72, U.C.A., 1953.

1967

(Effective January 1)

Amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

1973

(Effective January 1)

Amendment allowed net loss carry-overs and carry-backs to be deducted from gross income.

Amendment allowed exempted IRS entitled subchapter "S" corporations.

Amendment made the tax applicable to national banks and deleted a proviso relating to installment payments.

1977

(Effective January 1)

Amendment changed the tax rate from 6 to 4 percent of net income, but also deleted federal, state, or foreign tax deductions when computing net income.

1979

(Effective May 8)

SB 30 Corporate Tax Return Extensions - The legislation permitted a ninety-day extension time for filing corporation tax returns upon receipt of a copy of an "Automatic Extension of Time" form filed with the IRS. It required remittance of 80 percent of the estimated tax due or an amount equal to the prior year's tax.

(Effective May 8)

SB 266 Non-Profit Corporations Act Amendments - The legislation changed inter alia what instruments foreign corporations must file to obtain certificates of authority in this state to remain qualified for exemption. It provided certain changes regarding delinquency, suspension, dissolution, and reinstatement of non-profit corporations.

1980

(Effective April 3)

SB 10 - The Gasohol Facility Depletion Allowance Act - The legislation designed to encourage production of alcohol fuels in Utah. This bill allowed a company to reduce its net income by one-third when calculating franchise tax liability.

1983

(Effective January 1)

The legislation changed corporation franchise tax from 4 percent to 4.65 percent for tax years beginning on or after January 1, 1983, and back to 4 percent for tax years beginning on or after January 1, 1984; it raised the minimum Franchise tax from \$25.00 to \$50.00; and changed the depreciation and depletion schedules to those used in the Federal Internal Revenue Code.

1984

(Effective January 1)

Change of corporation franchise and income tax from 4.65 percent to 5 percent for tax years beginning on or after January 1, 1984, and minimum franchise and income tax amount increased from \$50.00 to \$100.00; provision made for the inclusion of Utah municipal bond interest income and interest income from securities of the U.S. Government and its agencies in Utah taxable income. The inclusion of the interest income is offset by a direct credit against the tax due. The credit is one half the tax rate multiplied against the amount of the Utah bond interest income plus the U.S. interest income up to the amount of the Utah bond interest income and this

provision is effective for all years against which the statute of limitations had not run as of April 10, 1983. There were also provisions made for a tax credit of up to 25 percent of fair market value of high technology equipment contributed to public and higher education, not to exceed the basis of the property contributed, and this enactment has retrospective operation to January 1, 1984. It also exempted nonprofit homeowners associations from state corporate franchise tax under specific conditions.

1985

(Effective January 1)

HB 202 Homeowner Association Corporate Tax. The legislation exempted certain nonprofit homeowner associations from the state corporate franchise tax.

(Effective January 1)

SB 206 Business and Energy Credit Amendments - The legislation provided for an extension and increase of the credit for installing a variety of renewable energy systems, including greater scope for business use of the credits.

(Effective January 1)

HCR 25 Unitary Tax Resolution - The legislation advocated the Tax Commission adopt regulations to implement a "water's edge" unitary method of computing corporation franchise taxes. Such regulations should become operative when Congress passes necessary legislation for full disclosure by multinational corporations.

1986

(Effective January 1)

HB 136 Corporate Franchise Tax Phase I Recodification - The legislation made technical changes in the corporate franchise tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission.

(Effective January 1)

HB 141 Corporate Tax - Small Business Corporation Nonresident Tax Payments - The legislation provided optional methods for payment of tax on nonresidents' shares of Utah income from small business corporations.

(Effective January 1)

HB 178 Corporate Franchise Tax Water's Edge Combination - The legislation provided a "water's edge" approach to the computation of corporate franchise tax when a combined report is required.

1987

(Effective January 1)

HB 325 Corporate Franchise Tax Amendments - The legislation required prepayments of corporate franchise taxes and provides for retrospective operation.

(Effective January 1)

SB 69 Corporate Franchise Tax Phase II Recodification - The legislation made technical changes in the corporate franchise tax statutes according to "Phase II" guidelines of the Utah Tax Recodification Commission, rennumbers corporation tax sections. In addition, adopted Federal Transition Rules of Tax Reform Act of 1986 for bad debts, accounting periods and accounting method changes, made bad debts and accounting periods conform with federal law. It also removed 90 day extension option, and removed filing requirement if no business is conducted under conditions prescribed.

(Effective January 1)

SB 70 Uniform Penalties - The legislation changed penalty, interest and confidentiality sections; made them uniform with other Utah taxes.

(Effective April 27)

HB 309 Enhanced State Revenues - The legislation required quarterly payment of estimated taxes for all corporations expecting to have a tax liability of \$3,000 or more. Also, it increased the prepayment requirement which accompanies an extension request, from 80 percent to 90 percent of the tax due on the return filed.

1988

(Effective January 1)

HB 51 Establishment of Enterprise Zones - The legislation designated economically depressed counties as enterprise zones. Tax incentives are offered to businesses locating or expanding in designated zones. The act is administered by the Division of Community Development.

(Effective April 25)

SB 11 Corporate Dividend Amendments - The legislation clarified the definitions of "earned surplus" and "net income" so that they may be computed on a consolidated basis in accordance with generally accepted accounting principles.

1990

(Effective April 23)

HB 27 Utah Coal Tax Credit - The legislation provided a credit against corporate franchise or gross receipts tax for purchases of Utah steam coal by foreign interests.

1991

(Effective July 1)

HB 295 Utah Enterprise Zone Act - The legislation provided additional types of business and manufacturing activities that may qualify for enterprise zone incentives.

1992

(Effective April 27)

HB 45 Incentives for Clean Fuel Alternatives - The legislation provided a corporate and personal tax credit of 10 percent, up to a maximum of \$50, for purchase and installation costs of specified stoves and fireplaces emitting less air pollution. The Credit was effective for tax years 1992 through 1997.

1993

(Effective January 1)

SB 105 Tax-Exempt State and Federal Bonds - The legislation fixed the credit against corporate income tax for interest income from state and federal securities at 1 percent of that income. (General Session, 1991)

(Effective January 1)

SB 159 Taxation of Regulated Investment Companies - The legislation provided a method for taxing regulated investment companies organized under the laws of Utah

(Effective May 3)

HB 4 Franchise Tax Amendment - The legislation deleted the corporate franchise tax from provisions providing for the attachment of liens and penalties for nonpayment of taxes and made other technical corrections.

1994

(Effective January 1)

HB 112 Corporate Tax - Technical Amendments - The legislation provided that, for the purpose of corporate income tax, limited liability companies must be classified as partnerships or corporations in the same manner as for federal tax purposes. It also clarified the calculation of income for combined reporting.

(Effective January 1)

SB 93 Corporate Tax Revisions - The legislation replaced the rebuttable presumption that a foreign sales corporation (FSC) is a tax haven corporation with a provision that FSCs be taxed in the same manner as any other corporation incorporated outside of the United States, the corporate income tax is extended to the unrelated business income of exempt organizations.

(Effective January 1)

SB 179 Corporate Tax Revisions - The legislation recodified the corporate franchise and income tax code in accordance with the recommendations of the Tax Review Commission, adopted federal taxable income before net operating loss and special deductions as the starting point for the corporate franchise and income taxes, adopted additions and subtractions sections, deleted the exemption for holding companies, and modified the treatment of net losses. It also clarified the treatment of foreign operating companies and foreign sales corporations, modified the deduction for meals and entertainment expenses, eliminated the optional tax, allowed corporations previously filing a consolidated report to file a combined report, and made technical corrections.

(Effective July 1)

HB 205 Tax Credit for Low Income Housing - The legislation created a low-income housing income tax credit against the individual and corporate income taxes to assist in the creation of additional housing for low and moderate income persons. The bill also established a ceiling amount of the credit and required the Utah Housing Finance Agency to allocate the credit.

(Effective July 1)

SB 260 Taxation - Customers of In-State Printer Facilities - The legislation exempted, in certain situations, out-of-state customers of in-state printer's facilities from the corporate and individual income tax and the sales and use tax.

1995

(Effective May 1)

HB 20 Tax Incentives to Employ Persons with Disabilities - The legislation provided an income tax credit to employers of up to \$3,000 per each qualified disabled individual hired. The credit may be taken during the first two years of employment and carried forward two additional years if necessary.

(Effective May 1)

HB 139 Corporate Tax - Technical Amendments - The legislation deleted archaic language from the coal tax credit and moved the historic preservation credit within the code.

(Effective May 1)

SB 159 Corporate Tax Amendments - The legislation imposed the state corporate income tax on home owners' associations to the extent they are taxed for federal purposes and provided for various subtractions from unadjusted income and a carry-over for unused charitable contributions. The legislation also clarified the taxation of real estate investment trusts, exemption from penalty for estimated tax payments, and the timing of payments for unrelated business income. Retrospective operation to two different tax years was provided.

1996

(Effective January 1)

HB 249 Recycling Market Development Zones - The legislation created recycling market development zones and provided the following tax credits, retrospective to January 1, 1996, for businesses operating in recycling market development zones: a non-refundable individual and corporate income tax credit of 5 percent of the price paid for certain machinery and equipment; a non-refundable individual and corporate income tax credit of 20 percent, up to \$2,000, of certain annual expenditures. The credit for purchases of equipment may be carried forward for three years.

(Effective March 12)

SB 236 Protesting Corporate Income Tax - The legislation authorized a taxpayer seeking judicial review of a State Tax Commission decision to post a bond for the amount of taxes, penalty, and interest and provided that the interest continues to accrue at a specified rate if the taxpayer posts a bond.

1997

(Effective January 1)

SB 239 Tax Credits For Rural Economic Resettlement Zones - The legislation expanded enterprise zones to include qualifying municipalities in addition to qualifying counties and modified the powers of the Department of Community and Economic Development and the eligibility criteria and tax credit provisions for enterprise zones.

(Effective May 5)

HB 295 Limited Liability Company Act Amendments - The legislation permitted one member limited liability companies; it also addressed transfer of interest and taxation of limited liability companies; amended provisions on articles of organization and operating agreements; and permitted charging orders under certain circumstances.

(Effective May 5)

HB 317 Corporate Income Tax Amendments - The legislation modified the definition of "corporation"; exempted the rental income of building authorities from taxation; and provided for retrospective operation.

(Effective May 5)

HB 319 Income Tax - Filing Extensions - The legislation modified the provisions for an extension of time for filing an individual income or corporate franchise tax return and provided for retrospective operation.

(Effective May 5)

SB 36 Income Tax - Energy Savings Tax Credit Extension - The legislation re-authorized the income tax credit for energy saving systems costs; increased the maximum amount allowable as a credit for residential energy systems from \$1,500 to \$2,000; increased the

maximum amount allowable as a credit for commercial energy systems from \$25,000 to \$50,000; moved the credit authorized under the corporate franchise and income tax provisions into Title 59, Chapter 7, Corporate Franchise And Income Taxes; moved certification duties from the Office of Energy Services, Department of Community and Economic Development, to the Office of Energy and Resource Planning, Department of Natural Resources; modified certain definitions; provided a repeal date; and provided for retrospective operation.

1998

(Effective retroactively to January 1)

HB 256 Rural Enterprise Zones - The legislation removed the requirement that a business firm must operate within certain SIC Codes to qualify for enterprise zone state tax incentives. Provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year. The legislation also allowed Indian tribes to apply for designation as an enterprise zone.

(Effective retroactively to January 1)

SB 111 Enterprise Zone Amendments - The legislation provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year.

(Effective May 4)

SB 47 Research Tax Credit - The legislation provided individual income tax and corporate franchise tax credits for research activities conducted in the state for tax years beginning on or after January 1, 1999. Provided definitions and the manner of calculating the amount of the credit. The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit, and may be carried forward 14 years.

(Effective May 4)

SB 220 Research Tax Credit for Machinery and Equipment - The legislation provided individual income tax and corporate franchise tax credits for machinery, equipment, or both, that are used primarily for conducting qualified research or basic research in the state for tax years beginning on or after January 1, 1999. Provided definitions and the manner of calculating the amount of the credit. The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit, and may be carried forward 14 years.

1998
and are beneficial
to the state of Missouri

SECTION VIII

Inheritance Tax

Inheritance Tax								
Fiscal Year	Tax Collections	Real Tax Collections	Real Tax Per Capita	Tax Rate %				Time period
				1st Bracket	2nd Bracket	3rd Bracket	4th Bracket	
				10k-25k up to 35k	25k-75k 35k-85k	75k-125k 85k over	125k over	
1934	102,124	785,569	1.50	3	5	8	10	1935-68
1935	123,193	919,351	1.75	3	5	8	10	1969-76
1936	139,893	1,021,117	1.94	3	5	8	10	
1937	239,446	1,722,633	3.27	3	5	8	10	
1938	312,019	2,166,799	4.10	3	5	8	10	
1939	336,284	2,384,993	4.47	3	5	8	10	
1940	164,413	1,182,827	2.18	3	5	8	10	
1941	234,716	1,676,543	3.04	3	5	8	10	
1942	429,096	2,919,020	5.30	3	5	8	10	
1943	313,236	1,921,693	3.34	3	5	8	10	
1944	227,533	1,315,220	2.08	3	5	8	10	
1945	189,128	1,074,591	1.78	3	5	8	10	
1946	349,697	1,942,761	3.29	3	5	8	10	
1947	532,907	2,732,856	4.28	3	5	8	10	
1948	449,264	2,014,637	3.17	3	5	8	10	
1949	436,111	1,809,589	2.77	3	5	8	10	
1950	370,426	1,556,412	2.32	3	5	8	10	
1951	309,807	1,285,506	1.85	3	5	8	10	
1952	322,796	1,241,523	1.76	3	5	8	10	
1953	647,717	2,444,215	3.38	3	5	8	10	
1954	494,500	1,852,060	2.51	3	5	8	10	
1955	504,228	1,874,454	2.50	3	5	8	10	
1956	622,115	2,321,325	2.96	3	5	8	10	
1957	892,077	3,279,695	4.05	3	5	8	10	
1958	925,990	3,295,338	3.99	3	5	8	10	
1959	1,100,580	3,808,235	4.51	3	5	8	10	
1960	1,018,046	3,498,440	4.02	3	5	8	10	
1961	1,366,623	4,616,970	5.13	3	5	8	10	
1962	1,374,954	4,598,508	4.91	3	5	8	10	
1963	1,508,956	4,996,543	5.22	3	5	8	10	
1964	1,624,210	5,307,876	5.45	3	5	8	10	
1965	2,182,090	7,039,000	7.20	3	5	8	10	
1966	2,283,886	7,250,432	7.32	3	5	8	10	
1967	2,328,322	7,186,179	7.12	3	5	8	10	
1968	2,280,956	6,829,210	6.70	3	5	8	10	
1969	2,088,378	6,001,086	5.83	5	8	10		
1970	3,101,636	8,451,324	8.07	5	8	10		
1971	3,593,586	9,261,820	8.69	5	8	10		
1972	2,816,947	6,955,425	6.32	5	8	10		
1973	3,565,540	8,530,000	7.52	5	8	10		
1974	3,669,012	8,263,541	7.06	5	8	10		
1975	3,784,893	7,677,268	6.40	5	8	10		
1976	3,460,538	6,432,227	5.20	5	8	10		
1977	5,564,283	9,779,056	7.67	*	*	*		
1978	4,054,945	6,691,328	5.07	*	*	*		

Fiscal Year	Tax Collections	Real Tax Collections	Real Tax Per Capita	10k-25k	25k-75k	75k-125k	125k over	1935-68
				up to 35k	35k-85k	85k over		1969-76
1979	1,423,243	2,182,888	1.60	*	*	*		
1980	1,694,934	2,334,620	1.64	*	*	*		
1981	2,045,622	2,482,551	1.68	*	*	*		
1982	4,514,081	4,965,986	3.28	*	*	*		
1983	1,976,717	2,048,411	1.31	*	*	*		
1984	3,120,730	3,133,263	1.96	*	*	*		
1985	4,786,014	4,606,366	2.84	*	*	*		
1986	4,725,406	4,391,641	2.67	*	*	*		
1987	2,317,607	2,114,605	1.27	*	*	*		
1988	3,443,460	3,031,215	1.81	*	*	*		
1989	9,766,221	8,255,470	4.88	*	*	*		
1990	7,593,334	6,123,656	3.59	*	*	*		
1991	4,811,255	3,681,144	2.13	*	*	*		
1992	3,974,780	2,918,341	1.64	*	*	*		
1993	7,626,758	5,436,036	2.98	*	*	*		
1994	8,188,879	5,667,044	3.04	*	*	*		
1995	24,955,923	16,839,354	8.79	*	*	*		
1996	8,326,201	5,463,386	2.79	*	*	*		
1997	10,281,951	6,553,187	3.27	*	*	*		
1998p	25,570,972	15,932,070	7.78	*	*	*		

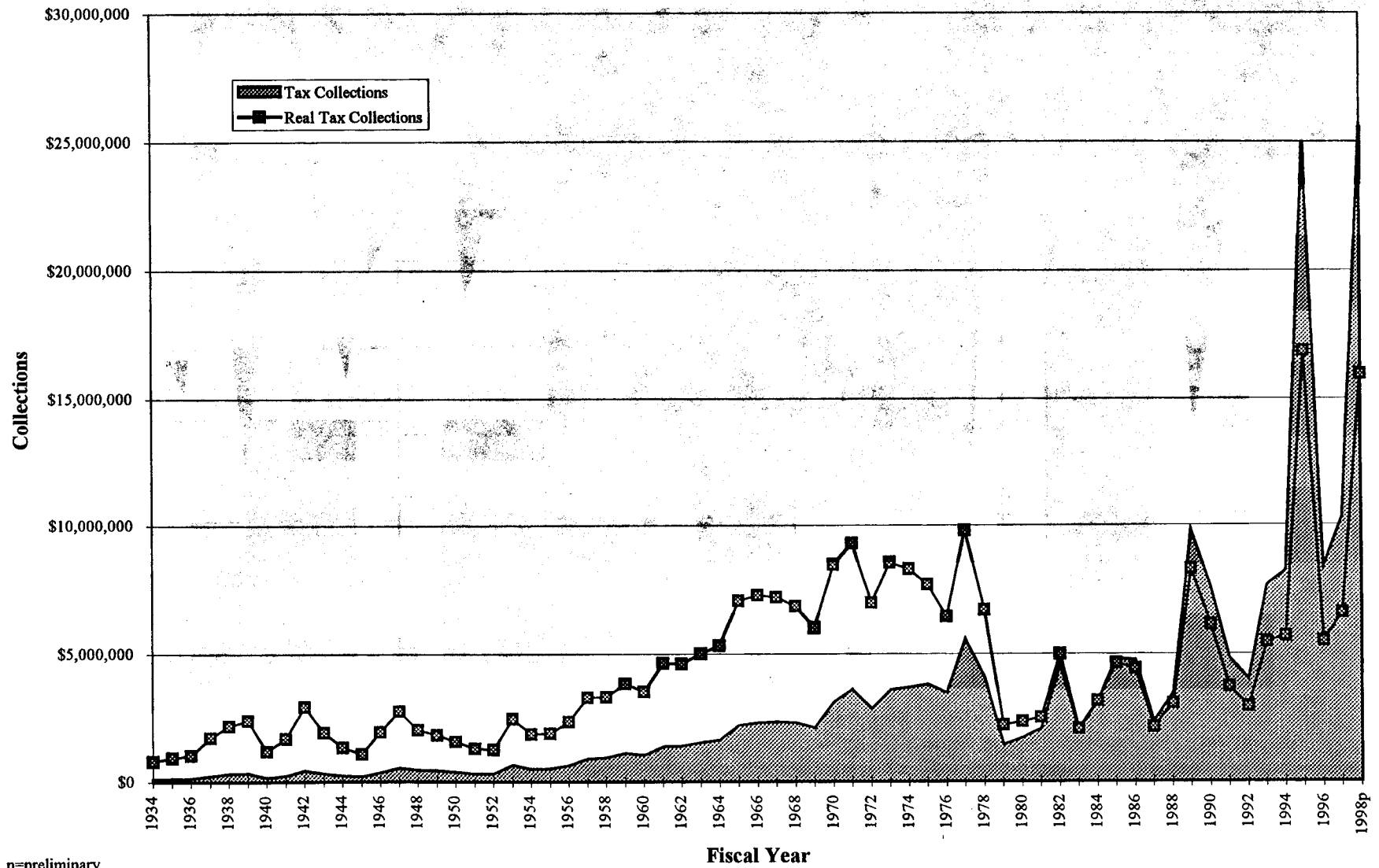
* Starting in 1977 an amendment changed the base and rate of inheritance by basing it on the credit available for state death taxes against the federal estate tax.

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Inheritance Tax: Collections 1934-1998

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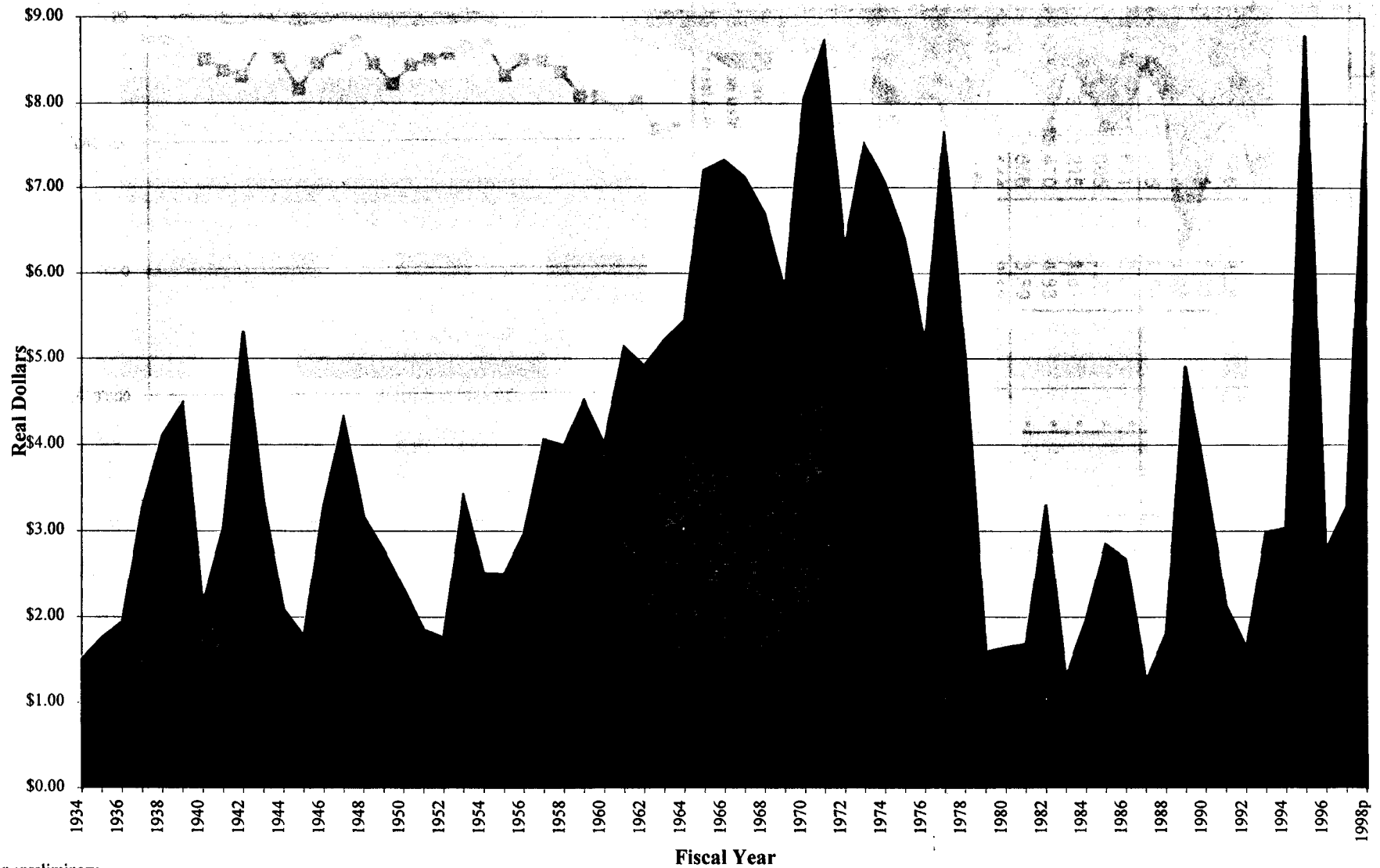


p=preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

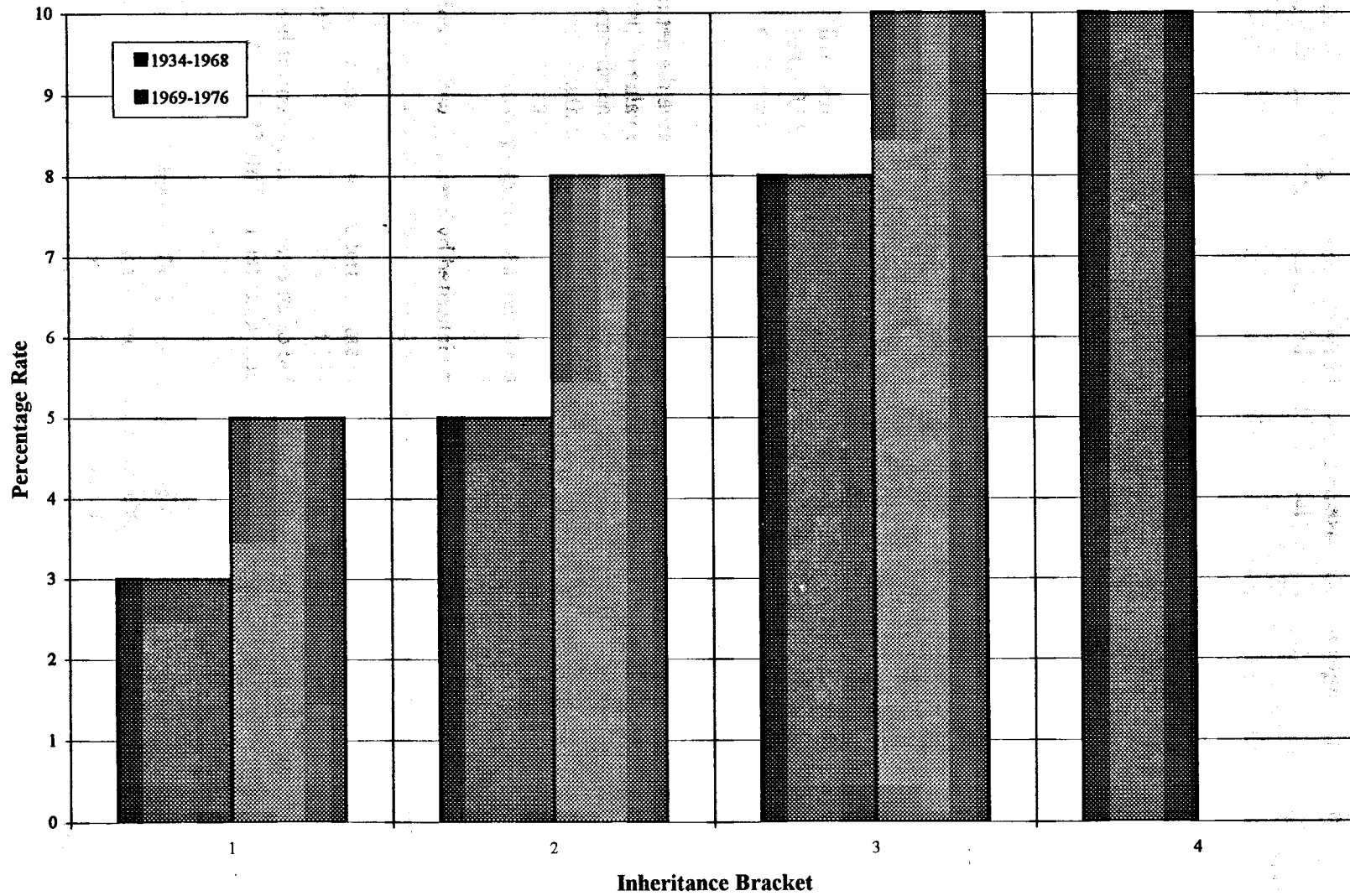
Inheritance Tax: Real Per Capita 1934-1998



Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Inheritance Tax Rate 1934-1976



Inheritance Tax

Changes to Tax Base and Other Legislative Changes (1935-1998)

1935

(Effective July 1)

The following rate structure was enacted:

	The tax is:
If the net taxable estate exceeds \$10,000 but not over \$25,000	3 %
If the net estate exceeds \$25,000 but is not over \$75,000	5 %
If the net estate exceeds \$75,000 but is not over \$125,000	8 %
If the net estate exceeds \$125,000	10 %

1943

Prior to 1943 only debts of the estate were to be deducted to derive the net taxable estate. The amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid 5 years prior to the decedent's death.

1947

(Effective May 13)

A \$40,000 exemption included for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3 percent, 5 percent, and 8 percent brackets.

1966

Transfer of property of decedent. Net value of an estate. Safety deposit box inventories required. Information returns required of executors. Chapter 12, Title 59 U.C.A.,

1969

(Effective July 1)

The amendment included deductions for an allowance up to \$5,000 for the surviving spouse or children and inserted the \$40,000 exemption in Section 59-12-7 UCA.

1971

(Effective July 1)

The amendment changed the 1935 rates to those listed on the inheritance tax table.
Effective date: "Where the date of death is July 1, 1971 or later."

1973

(Effective July 1)

The amendment increased the exemption to \$60,000, where date of death is on or after July 1, 1973. Therefore:

If the taxable estate was not over \$35,000, the tax was 5 percent.
If the taxable estate was over \$35,000 but not over \$85,000, the tax was \$1,750 plus 8 percent of the excess over \$35,000. If the taxable estate was over \$85,000, the tax was \$5,750 plus 10 percent of the excess over \$85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the decedent's death, 3) all gifts and contributions to the U.S., Utah or other religious, public, charitable, educational, or literary organizations, 4) an exemption of \$60,000.

1977

(Effective January 1)

The amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate taxes. This new law applied to all transfers of property as to which the decedent died on January 1, 1977 or later. The former law applied to all transfers of property wherein the decedent died prior to January 1, 1977.

1978

(definition changed)

Estates required to file a federal estate tax return; non-resident estate must prorate the death tax credit. Sections 59-12A-1 to 59-12A-14, U.C.A., 1953

1988

(Effective April 25)

SB 62 Payment Extension for Inheritance Taxes - The legislation provided that when an estate has received an extension for payment of federal estate taxes, the Tax Commission shall grant a similar extension for payment of state estate taxes.

MOTOR VEHICLE TAXES

SECTION IX

Motor Vehicle Registration Fee

Motor Vehicle Registration Tax

Fee Rates:

Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	PC	MC	For hire		Trailers		DP	Farm Trucks		RF	P	R	T	SP
						6,001	12,001	750	750+		6000	12000					
1934	871,647	6,704,977	12.84	5.00													
1935	983,675	7,340,858	14.01	5.00													
1936	892,202	6,512,423	12.36	5.00													
1937	909,192	6,540,960	12.41	5.00													
1938	1,043,458	7,246,236	13.72	5.00													
1939	1,066,290	7,562,340	14.16	5.00													
1940	1,098,199	7,900,712	14.55	5.00													
1941	1,178,495	8,417,821	15.25	5.00													
1942	1,228,320	8,355,918	15.17	5.00													
1943	1,317,668	8,083,853	14.06	5.00													
1944	1,297,551	7,500,295	11.89	5.00													
1945	1,353,880	7,749,318	12.81	5.00													
1946	1,498,420	8,324,556	14.09	5.00													
1947	1,788,619	9,172,405	14.38	5.00													
1948	2,012,307	9,023,798	14.19	5.00													
1949	2,187,885	9,078,361	13.90	5.00													
1950	2,362,644	9,927,076	14.79	5.00													
1951	2,637,438	10,943,726	15.72	5.00													
1952	2,743,335	10,551,288	14.95	5.00													
1953	2,885,544	10,888,845	15.04	5.00													
1954	3,126,251	11,708,805	15.84	5.00													
1955	3,704,610	13,771,784	18.36	5.00													
1956	3,747,733	13,984,078	17.85	5.00													
1957	3,955,798	14,543,375	17.98	5.00													
1958	4,027,750	14,333,630	17.35	5.00													
1959	4,314,429	14,928,820	17.67	5.00													
1960	4,562,989	15,680,375	18.02	5.00													
1961	4,702,246	15,885,966	17.65	5.00													
1962	4,966,786	16,611,324	17.75	5.00													

Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	PC	MC	For hire		Trailers		DP	Farm Trucks		RF	P	R	T	SP
						6,001	12,001	750	750+		6000	12000					
1963	5,152,761	17,062,123	17.81	5.00													
1964	5,363,321	17,527,193	18.00	5.00													
1965	5,509,799	17,773,545	18.17	5.00													
1966	5,728,571	18,185,940	18.35	5.00	2.50	7.50		2.50	5.00	3.00							
1967	5,883,780	18,159,815	18.00	5.00	2.50	7.50		2.50	5.00	3.00							
1968	6,122,166	18,329,838	17.99	5.00	2.50	7.50		2.50	5.00	3.00							
1969	6,467,360	18,584,368	18.06	5.00	2.50	7.50		2.50	5.00	5.00							
1970	6,794,631	18,513,981	17.88	5.00	2.50	7.50		2.50	5.00	5.00							
1971	7,215,915	18,597,719	17.45	5.00	2.50	7.50		2.50	5.00	5.00							
1972	8,112,040	20,029,728	18.19	6.00	3.00	8.50		3.00	5.50	5.50	8.50						
1973	8,991,819	21,511,529	18.95	6.00	3.00	8.50		3.00	5.50	5.50	8.50						
1974	10,488,809	23,623,444	20.19	6.00	3.00	8.50		3.00	5.50	5.50	8.50						
1975	8,903,180	18,059,189	15.05	6.00	3.00	8.50		3.00	5.00	5.50	8.50						
1976	8,915,066	18,570,755	13.41	6.00	3.00	8.50		3.00	5.00	5.50	8.50						
1977	9,254,984	18,265,350	12.76	6.00	3.00	8.50		3.50	5.50	5.50	8.50						
1978	9,831,086	16,222,914	12.29	6.00	3.00	8.50		3.50	5.50	5.50	8.50						
1979	10,335,951	15,852,686	11.59	6.00	3.00	8.50		3.50	5.50	5.50	8.50						
1980	10,356,159	14,264,682	10.05	10.00	7.50	12.50		5.50	8.00	NA	12.50						5.00
1981	10,329,209	12,535,448	8.50	10.00	7.50	12.50		5.50	8.00	NA	12.50						5.00
1982	10,795,624	11,876,374	7.84	10.00	7.50	12.50		5.50	8.00	NA	12.50						10.00
1983	16,512,357	17,111,251	10.98	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.00	30.00	5.00	7.00	10.00
1984	17,229,087	17,298,280	10.85	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.00	30.00	5.00	7.00	10.00
1985	17,537,808	16,879,507	10.41	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.50	30.00	5.00	7.00	10.00
1986	18,103,762	16,825,058	10.24	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.50	30.00	5.00	7.00	10.00
1987	17,925,818	16,355,673	9.84	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.50	30.00	5.00	7.00	10.00
1988	17,583,916	15,478,799	9.22	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.50	30.00	5.00	7.00	10.00
1989	17,419,327	14,724,706	8.71	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.50	30.00	5.00	7.00	10.00
1990	17,741,079	14,307,322	8.39	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	1.50	30.00	10.00	7.00	10.00
1991	18,118,819	13,862,907	8.02	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	4.50	30.00	10.00	7.00	10.00
1992	19,302,541	14,172,203	7.98	10.00	7.50	22.50	45.00	7.50	10.00	NA	19.83	30.00	4.50	30.00	10.00	7.00	10.00
1993	19,678,781	14,026,216	7.70	11.00	7.50	11.00	45.00	7.50	10.00	NA	11.00	30.00	4.00	50.00	10.00	6.00	10 to 55
1994	20,986,808	14,523,743	7.78	11.00	7.50	11.00	45.00	7.50	10.00	NA	11.00	30.00	4.00	50.00	10.00	6.00	25 to 55
1995	21,822,791	14,725,230	7.69	11.00	7.50	11.00	45.00	7.50	10.00	NA	11.00	30.00	4.00	50.00	10.00	6.00	25 to 55

Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	PC	MC	For hire		Trailers		DP	Farm Trucks		RF	P	R	T	SP
						6,001	12,001	750	750+		6000	12000					
1996	22,610,401	14,836,221	7.57	11.00	7.50	11.00	45.00	7.50	10.00	NA	11.00	30.00	4.00	50.00	10.00	6.00	25 to 65
1997	24,037,396	15,320,201	7.65	11.00	7.50	11.00	45.00	7.50	10.00	NA	11.00	30.00	4.00	50.00	10.00	6.00	25 to 65
1998p	42,678,940	26,591,240	12.98	21.00	22.50	21.00	49.50	8.50	11.00	11.50	21.00	33.00	4.00	55.00	10.00	6.00	22 to 65

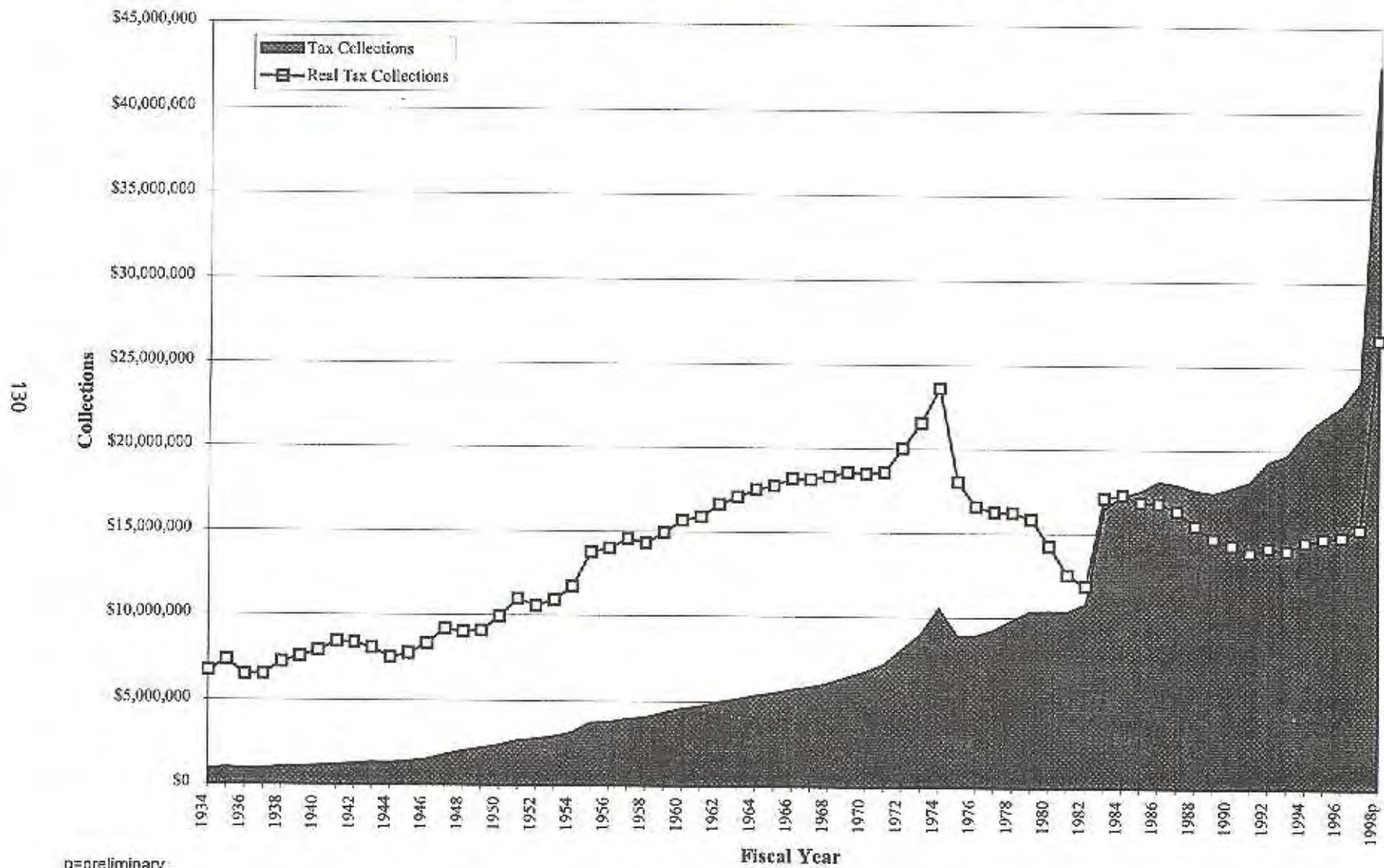
Notes

PC:	Passenger Car
MC:	Motor Cycle
For hire:	Vehicles for hire up to 6,001 lbs., and 12,001 lbs.
Trailers:	Trailers up to 750 lbs. and over 750 lbs.
DP:	Dealer Plates
Farm Trucks:	Farm Trucks up to 6,000 lbs. and 12,000 lbs.
RF:	Reflectorization Fee
P:	Personalized Plates
R:	Renewal - Personalized Plates
T:	Title Transfer
SP:	Special Plates (As of Jul 1998: Centennial = \$25, Vintage = \$65, Special Group up to \$50, Olympic = \$22.)
All Fees are in dollar amounts.	
Many of the fee rates were not available for the early years.	

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Motor Vehicle Registration Fee: Collections 1923-1998

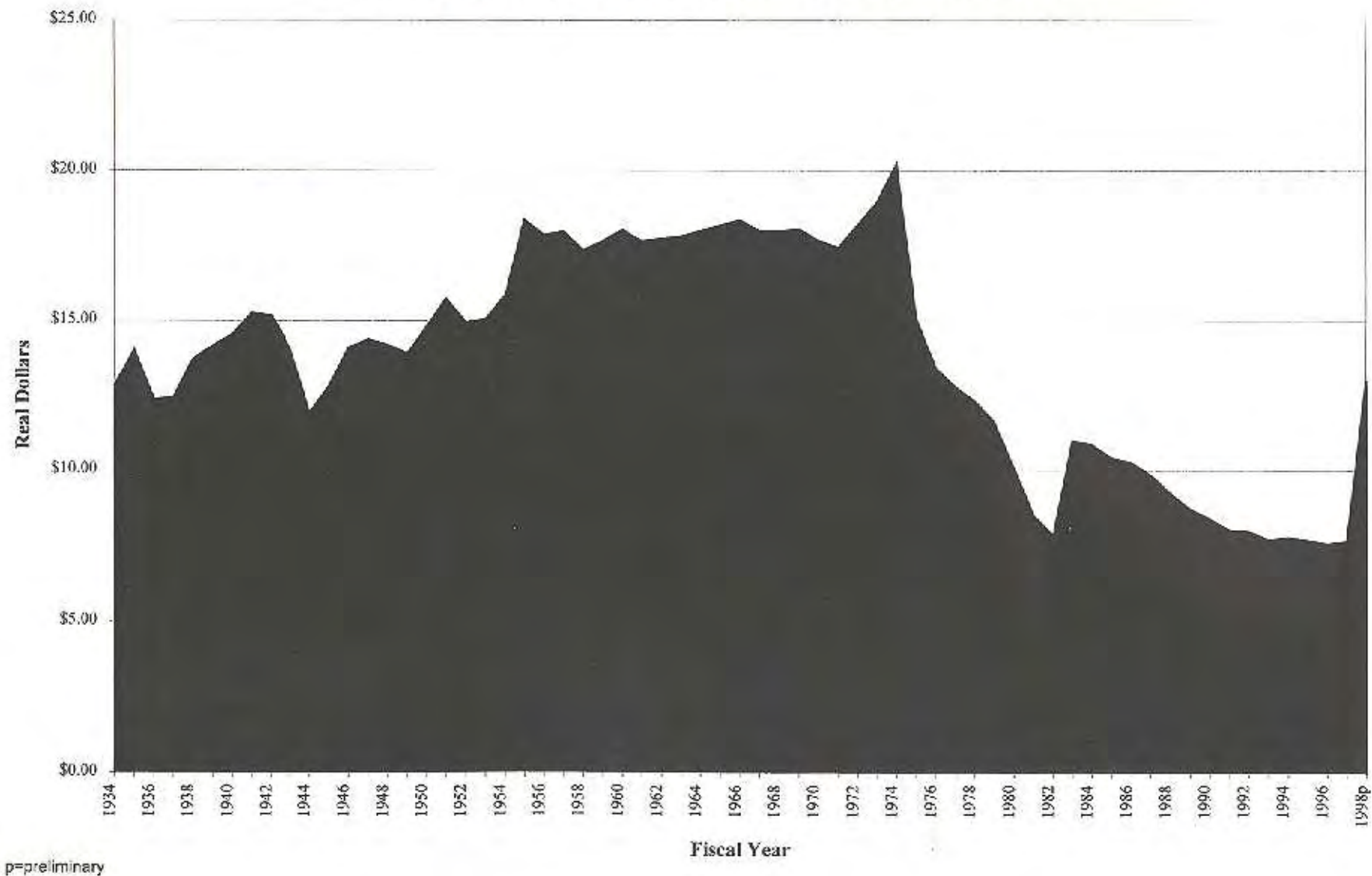


p=preliminary

Real numbers are based on using the CPI of the previous year.
 The CPI base period for real numbers: 1982 to 1984 = 100.

Motor Vehicle Registration Fee: Real Per Capita 1934-1998

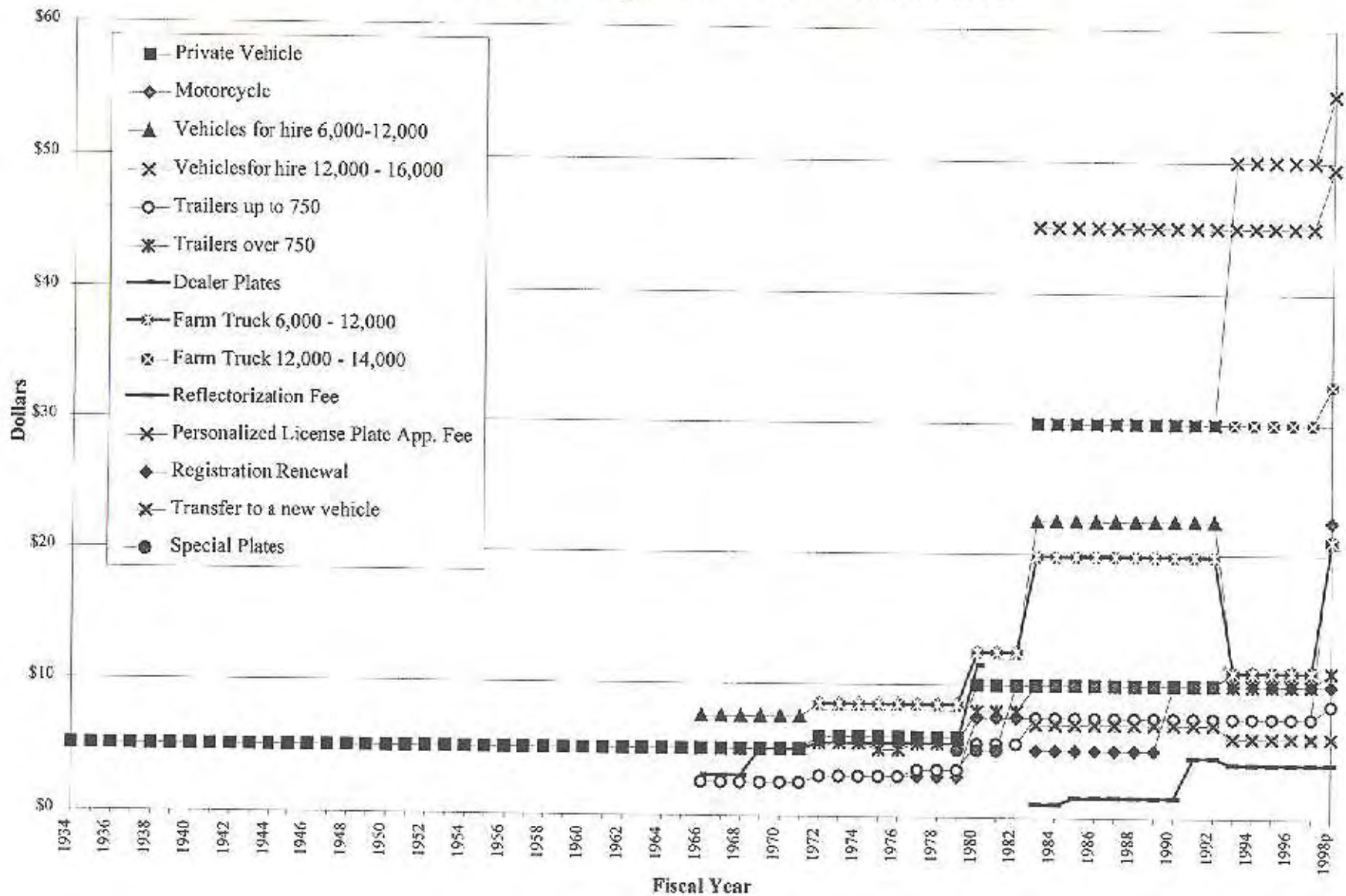
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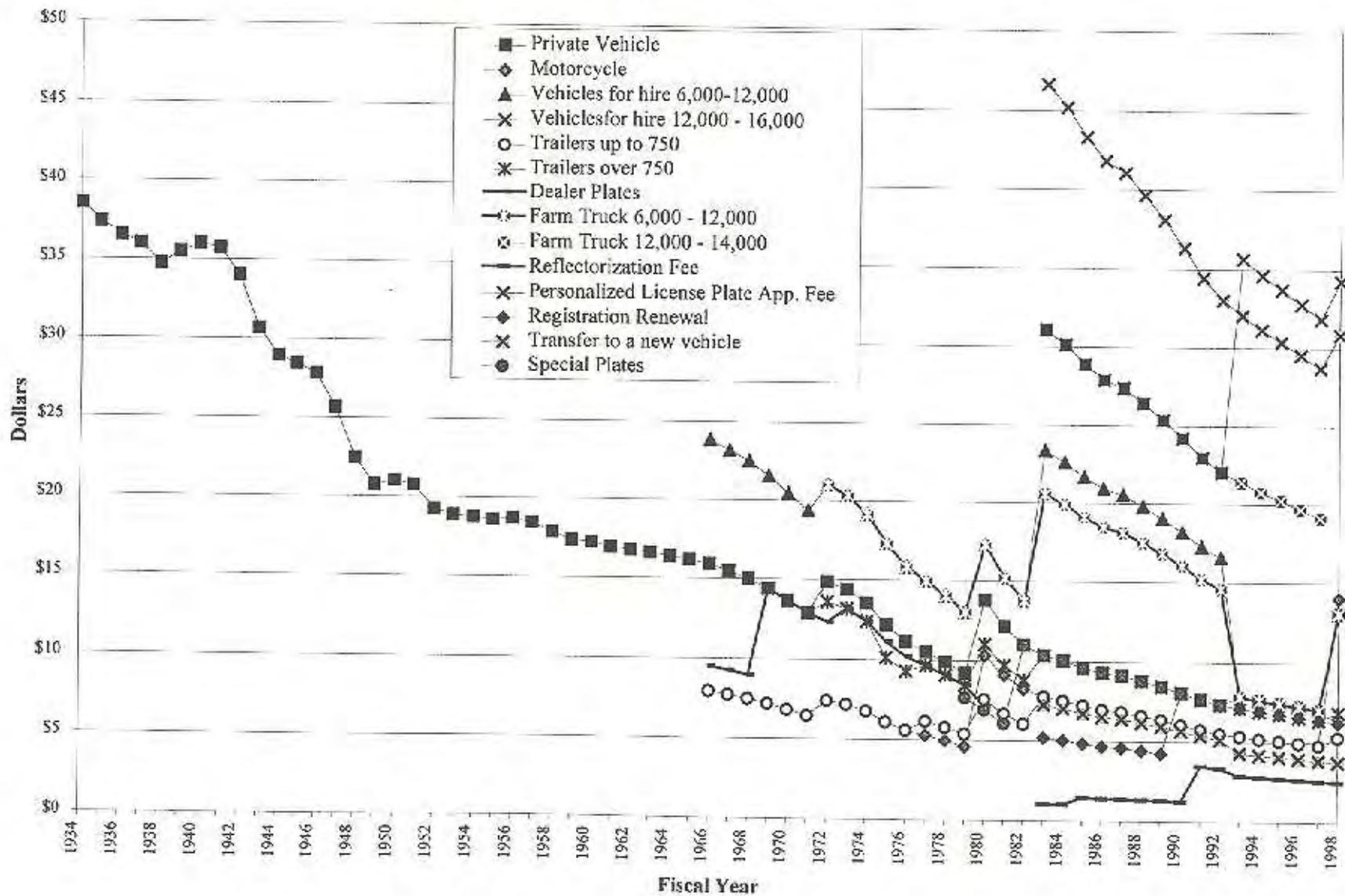
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Motor Vehicle Registration Fee: Rates 1934-1998



Motor Vehicle Registration Fee: Real Rates 1934-1998



Real numbers are based on using the CPI of the previous calendar year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Motor Vehicle Registration Tax

Changes to Tax Base and Other Legislative Changes (1955-1998)

1955

(Effective July 1)

Registration fees based on weight was repealed.

1960

(Effective January 1)

Legislation added trailers of 750 lbs. or less unladen weight.

1963

(Effective May 14)

Legislation included 4-wheel pick-up trucks not operated for compensation or hire and the combined gross weight of the truck and trailer does not exceed 10,000 lbs.

1967

(Effective July 1)

Legislation amended to include the registration and taxation of campers. Chapter 79, Laws of Utah, 1967.

(definition expanded)

Operators of horseless carriages were added.

1972

(definition expanded)

Farm Trucks weighing 6,000 to 42,000 lbs. were added.

1979

(Effective May 8)

HB 48 Calendar Year Registration of Vehicles - The legislation authorized the Tax Commission to register vehicles with gross laden weight in excess of 12,000 pounds on a calendar year basis and clarified that vehicles of a lesser weight are to be registered on a staggered basis.

(Effective May 8)

HB 394 Transfer of Vehicle License - The bill authorized transfer of exempt license plates and registration number from a vehicle which has been sold to a newly acquired vehicle.

1983

(definition changed)

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks.

1985

(Effective April 29)

SB 52 Handicapped Parking Fine and Transferable ID Cards for the Handicapped -

The legislation provided for the issuance of transferable motor vehicle identification cards to qualified disabled persons; provided for a transferable identification card for temporarily disabled persons; provided for enforcement of handicapped parking regulations on private property as well as publicly owned places; and established the penalty of an infraction, with a fine not to exceed \$25, for unauthorized parking in a space reserved for use by the handicapped.

(Effective April 29)

SB 268 Motor Vehicle Registration Amendments - The legislation eliminated the requirement to repay registration fees to receive a temporary permit; it also established a fixed registration expiration month; deleted the provisions for five-year one way fleet rental trailer plates and registration; provided for retention of the same registration month as recorded on the original registration, except under certain conditions; provided for transfer of ownership without duplicate title certificate; clarified the trailer registration fee; increased the lifetime trailer registration fee from \$55 to \$100; and repealed or amended outdated language.

(Effective July 1)

HB 357 License Plate Mailing Costs - The legislation authorized the State Tax Commission to include the costs of mailing plates in fee assessments at the time of issuance of new replacement plates.

1987

(Effective April 27)

SB 23 Amendments to Vehicle Weight Restrictions - The legislation exempted vehicles moving logs or poles from vehicle size, weight, and load restrictions within certain limits.

(Effective April 27)

SB 38 Off-Highway Vehicle Registration - The legislation regulated the operation and registration of off-highway vehicles.

(Effective April 27)

SB 63 Motor Vehicle Dealers and Salesmen Amendments - The legislation changed requirements for reporting sales; changed grounds for suspension or revocation of license; added certain fees; eliminated salesmen bonds; clarified requirements for salesmen, places of business,

temporary permits, franchises and records; made restrictions on the sale of new motor vehicles to non-franchised dealers and leasing companies; changed special plate expiration date; and created in-transit permits.

(Effective April 27)

HB 11 Operation of Pedestrian Vehicles - The legislation provided that pedestrian vehicles operated by the physically impaired are exempt from registration; exempted the operator from licenses; and allowed the commissioner of public safety to make rules concerning their use.

(Effective July 1)

HB 235 1987 Tax Changes - Motor Fuel and Vehicle Registration Fees - The legislation made registration fee adjustments:

- Motorcycles \$3.00
- Passenger cars \$5.00
- Trailers (all varieties) \$5.00
- Gross laden weight fees for trailers and semi-trailers \$7.00

1988

(Effective April 25)

HB 228 Motor Vehicle License Plates - The legislation provided for special license plates with the inscription "Former Prisoner of War" to qualifying persons. An application and payment of a fee is required.

(Effective April 25)

SB 161 Control of Exempt Plates - The legislation established procedures for the confidential filing of certain license plate information, provided for the annual renewal of "EX" license plates, and set penalties for non-compliance.

(Effective April 25)

SB 172 License Plate Regulation - The legislation prohibited making or displaying facsimiles of license plates.

(Effective April 25)

SB 188 Motor Vehicle Act - The legislation provided clarification and control of salvage vehicles and issuance of salvage titles.

1989

(Effective April 24)

HB 17 Pearl Harbor License Plates - The legislation authorized special license plates for the survivors of Pearl Harbor.

(Effective April 24)

HB 29 Motor Vehicle Registration Information Disclosure - Individuals requesting vehicle registration must provide personal identification.

(Effective April 24)

SB 62 Off-highway Vehicle Act Amendments - The legislation amended registration, education, equipment, and other provisions relating to the operation of off-highway vehicles and exempts the state from liability relating to off-highway vehicle safety.

(Effective April 24)

SB 188 Use of Antique License Plates - The legislation authorized the use of approved motor vehicle license plates on certain antique vehicles.

(Effective April 24)

SB 210 Motor Vehicle Act Amendments - The legislation amended definitions and provisions relating to vehicle titles, registrations, penalties, inspections, salvage vehicles, fees, applications, permits, reporting, and odometer statements.

(Effective July 1)

SB 9 Off-highway Vehicle Act Amendments - The legislation removed the dollar limitations on refunds to be made annually into the off-highway vehicle account in the General Fund.

1990

(Effective April 23)

HB 21 P.O.W. License Plate Renewal Exemption - The legislation exempted persons who have a "Former Prisoner of War" license plate from the validation decal renewal fee.

(Effective April 23)

HB 57 Vehicle Size, Weight, and Load Revisions - The legislation clarified existing vehicle size and weight statutes by consolidating provisions and making numerous technical amendments.

(Effective April 23)

SB 58 Standardized Emission Inspections - The legislation required standardization of automobile emission inspection and maintenance programs among counties that have programs. The Utah Conservation Committee is required to perform an evaluation of the standardized emissions inspection and maintenance program. Any person seeking registration of a motor vehicle is allowed to obtain the required emissions inspection certificate from any official station in any county that has an emissions inspection and maintenance program.

(Effective April 23)

SB 60 Optional Titling of Collector Motor Vehicles - The legislation defined collector motor vehicle to include a motor vehicle 20 years or older from the current year, not used on the

highway, and acquired as a collector's item. The Motor Vehicle Division is required to provide an optional certificate of title, which may not be used as a certificate of title for registration.

(Effective April 23)

SB 120 Motor Vehicle Business Act Amendments - The legislation amended the definition of a motor vehicle to exclude mobile homes and trailers of 750 pounds or less unladen weight. Pawnbroker is defined and a pawnbroker who sells, exchanges or pawns any motor vehicle and is required to be licensed as a motor vehicle dealer.

(Effective April 23)

SB 193 Diesel Emission Inspections - The legislation required counties to establish an emissions inspection and maintenance program for diesel-powered motor vehicles.

(Effective April 23)

SB 213 Boating Amendments - The legislation required motorboats and sailboats to be registered when on the water of this state, authorized impoundment of boats under certain conditions, creates anti-theft measures for boats and sets a limit on boat registration administrative cost.

(Effective April 23)

SB 238 Motor Vehicle Act Amendments - The legislation made numerous technical changes, which included dealer inspection stickers, weight rating of commercial vehicles, odometer disclosures, legislator license plates, titling of vehicles for out-of-state owners without a Utah title, designated official safety inspection station as vehicle identification number inspector, amended the definition of fleet, and repealed requirement of disclosure on the titles of dismantled vehicles.

(Effective April 23)

SB Motor Vehicle Inspections - The legislation prohibited a motor vehicle dealer from issuing a temporary permit unless the vehicle has received the appropriate inspection.

1991

(Effective April 29)

HB 10 Amateur Radio Operator's Special License Plate - The legislation reduced the origination fee for an amateur radio operator license plate from \$30 to \$5 with the same \$5 annual renewal fee.

(Effective April 29)

HB 16 Purple Heart License Plates - The legislation allowed a Purple Heart recipient to obtain purple heart license plates upon application and payment of prescribed fees.

(Effective April 21)

HB 67 Title Certificate and Duplicate Registration Fees - The legislation increased from \$2 to \$6 transfer fees for motor vehicle, trailer, and semitrailer registration certificates. The bill also increased title certificates and license plate fees. (Interim Transportation and Public Safety Committee)

(Effective April 29)

SB 160 Motor Vehicle Act - The legislation provided conditions and procedures for obtaining an unbranded title for a motor vehicle if there is major damage to no more than one part of the vehicle and pre- and post-inspection of the vehicle is conducted by a certified vehicle inspector. A person who sells a vehicle that has an unbranded title must provide purchaser with the original vehicle damage disclosure statement.

(Effective July 1)

HB 203 Special License Plates - The legislation consolidated special group license plate provisions and adds a recipient of a Purple Heart to the groups of qualifying for special group license plates. The bill also set application and renewal fees for special group license plates and established a procedure for additional groups to obtain special group license plates. The fee for personalized license plates is increased from \$30 to \$50 and the fee for renewal of the plates is increased from \$5 to \$10.

1992

(Effective January 30)

HB 51 Motor Vehicle Act Recodification - The legislation recodified Chapter 1, Title 41, into Chapter 1a, Title 41, amended definitions, made amendments to conform with State Tax Commission practice, amended the fee for handicapped special group license plates, reduced the penalty for certain odometer offenses, and made numerous technical changes.

(Effective March 13)

HB 480 Motor Vehicle Act Amendments - The legislation repealed 25 sections of Chapter 1, Title 41, Motor Vehicle Act in connection with the recodification of that chapter into Chapter 1a, Title 41.

(Effective April 26)

SB 29 Motor Vehicle Business Regulation Act - The legislation recodified Chapter 3, Title 41, amended definitions, and made amendments to conform with Tax Commission practices.

(Effective April 26)

SB 106 Salvage Vehicle Amendments - The legislation amended definitions related to motor vehicle salvage certificates, component parts, major damage, and titling. To obtain an unbranded title to a salvage vehicle, a pre-repair inspection from a certified vehicle inspector is required, and an interim inspection may be required, attesting that repairs are complete.

(Effective April 27)

HB 213 Higher Education Special Group License Plates - The legislation provided that the Motor Vehicle Division shall issue special group license plates to those who contribute to a higher education institution's scholastic scholarship fund. An applicant must contribute at least \$25 to a participating institution and submit to the Motor Vehicle Division a contributor verification form from the institution before a collegiate license plate may be issued or renewed. Collegiate license plates are exempted from using the state distinctive logo and from paying additional application or renewal fees. The Motor Vehicle Division is allowed to charge a reasonable fee for expenses in issuing and renewing the collegiate license plates. The state auditor may audit each institution to verify use of contribution.

(Effective April 27)

SB 134 Antique Vehicles License Plates - The legislation allowed the owner of a motor vehicle of a model year 1968 or older to use approved original license plates issued by the state in the same year as the vehicle. The bill also specified criteria for approving the license plates and required an application process and payment fees. Provisions were made to allow an owner of a motor vehicle unable to comply with the criteria related to distinctive numbering to obtain a sticker allowing him to temporarily display the original license plates under certain circumstances such as during club activities and parades.

(Effective July 1)

HB 42 Farm Truck Emission Inspection - The legislation tightened farm truck registration requirements to prevent abuse of the vehicle emission testing exemption. Counties are required to report to the legislative Health and Environment Interim Committee before November 1, 1993, regarding the operation of the exemption.

(Effective July 1)

HB 52 Registration Weight of Vehicles - The legislation amended motor vehicle registration categories based on gross laden weight to include into the same category all motor vehicles 12,000 pounds or less, except motorcycles and farm trucks, with a registration fee of \$11. The passenger car fee is increased from \$10 to \$11 and the fee for a motor vehicle weighing 12,000 pounds or less is decreased to \$11 from \$12.50, \$20, \$27, or \$35. Farm trucks' registration fees are amended to a formula of \$14 for each farm truck 10,000 pounds or less plus \$8 for each 2,000 pounds over 10,000 pounds. All other motor vehicles more than 12,000 pounds are placed into categories of 2,000 pound increments and fees are amended to a formula of \$45 for each motor vehicle 12,000 pounds or less plus \$16.50 for each 2,000 pounds over 14,000.

(Effective July 1)

HB 208 Special License Plate Fees - The legislation exempted applications and renewals for license plates of purple heart recipients, former prisoners of war, and survivors of the Japanese attack on Pearl Harbor from additional license plate fees.

(Effective July 1)

SB 1 Drivers Training Fee Increase - The legislation increased the automobile driver education tax from \$2 to \$2.50 when registering or renewing registration of a motor vehicle. The reimbursement amount allowed from the Automobile Driver Education Tax Account to the Uniform School Fund increased from \$60 to \$90 per student.

(Effective July 1)

SB 177 Vintage and Special Interest Vehicles - The legislation defined "vintage" and "special interest vehicle" and eliminated use of terms "horseless carriage," "collector vehicle," and "antique vehicle." Provisions for optional certificate of title are repealed and provisions for special group license plates for antique vehicles and horseless carriages are replaced with special interest vehicle and vintage vehicle provisions. However, horseless carriage license plates issued prior to July 1, 1992, are allowed to continue to be used.

1993

(Effective March 16)

SB 115 Motor Vehicle Penalty Provisions - The legislation increased some Motor Vehicle Business Regulation Act misdemeanor penalties.

(Effective May 3)

HB 16 Centennial License Plate Amendments - The legislation allowed statehood centennial license plates to be issued and displayed indefinitely. Beginning January 1, 1997, the \$10 annual renewal fee is terminated and the \$25 initial fee is deposited in the Transportation Fund, less Tax Commission costs.

(Effective May 3)

HB 72 Retitling Vehicles - The legislation allowed a salvage vehicle to be retitled under certain circumstances after inspection by a Motor Vehicle Enforcement Division investigator, and if the applicant pays an inspection fee established by the Tax Commission.

(Effective May 3)

HB 229 Motor Vehicle Amendments - The legislation made technical changes to the farm truck definition and temporary permit provisions for a newly purchased vehicle. A requirement that a signature on a vehicle title be notarized is deleted. The number of applications required to obtain special group license plates is increased from 50 to 500. The Motor Vehicle Enforcement Division is given responsibility regarding vehicle damage disclosure statement forms and unbranded title applications. The Tax Commission may revoke the registration of a vintage vehicle for certain violations. Off-highway vehicle records are classified the same as motor vehicle records.

(Effective July 1)

HB 240 Vehicle Title, Registration, and License Plate Fees - The legislation clarified license plate, title, and registration certificate fees. Repealed a license plate transfer fee. Permitted the Tax Commission to keep \$4 of the \$5 license plate fees, any decal fees, and actual

cost of decal for special group license plates as nonlapsing money for purchase and distribution of license plates and decals. The Tax Commission is allowed to establish fees for postage and replacement decals.

(Effective July 1)

HB 263 Registration and Licensing of Commercial Vehicles - The legislation updated and clarified the language related to apportioned registration and reporting instate mileage of interstate commercial vehicles. The fiscal mileage reporting period is July 1 through June 30 of the following year. Weight categories for the equalized highway use tax for out-of-state motor carriers are adjusted slightly.

(Effective July 1)

SB 92 Special License Plates - Wildlife Resources - The legislation provided for a wildlife special group license plate issued by the Motor Vehicle Division to a contributor to the Division of Wildlife Resources, and established annual MVD verification requirements.

1994

(Effective May 2)

HB 179 Registration of Vehicles - The legislation defined "domicile" and "resident" and required vehicles to be registered in the state within 60 days of establishing residency. The fine for a violation is \$200, but may be reduced to \$50 by presenting evidence of current registration at the time of the court hearing. Fifty percent of the penalty is retained by the law enforcement agency, and the remainder must be transmitted to the state treasurer for deposit in the General Fund.

(Effective May 2)

SB 70 Unbranding Motor Vehicle Titles - The legislation provided that a motor vehicle originally titled in the state that had its title branded because of vehicle defects may have the title unbranded if all the defects are fixed and procedures are followed. Disclosure requirements for vehicles with branded titles are amended to require disclosure prior to completing the sale, rather than at the time of sale.

(Effective May 2)

SB 120 Use of Special License Plates - The legislation amended a restriction that only allowed a transporter to operate or move a repossessed motor vehicle. A transporter may operate or move any motor vehicle displaying a transporter plate issued by the Motor Vehicle Division.

(Effective May 2)

SB 122 Motor Vehicle Code Amendments - The legislation repealed a provision that a vehicle seven years old or older is not a salvage vehicle, and does not qualify for an unbranded title. The weight categories for farm truck fees are amended to conform with other motor vehicle weight categories affecting registration fees for certain farm trucks. Government license plates are exempt from the \$5 new license plate fee, and applicants for amateur radio operator plates must pay the \$5 new license plate fee and existing \$5 plate fee.

(Effective July 1)

HB 33 Uninsured Motorist Identification Database - The legislation established an uninsured motorist identification database program administered by the Department of Public Safety. The department must contract with a third-party agent to maintain a database to identify uninsured motor vehicles. Insurance companies are required to provide a monthly record of each motor vehicle insurance policy issued. A \$1 uninsured motorist identification fee is imposed on each motor vehicle registered, except commercial fleet vehicles, to offset the costs. Prior to July 1, 1995, only tests of the database will be done. Beginning July 1, 1995, the agent is required to distribute notices requiring motor vehicle owners to provide proof of insurance if their vehicle shows no insurance for three consecutive months. Proof of insurance may be established by a letter from an insurance agent verifying insurance coverage. A person who discloses information from the database for unauthorized purposes is guilty of a third degree felony. \$1.4 million is appropriated for Fiscal Year 1994-95 to the department to pay for the program. The program sunsets on July 1, 1996, and a legislative interim committee must study the program during the 1995 interim.

1995

(Effective February 24)

HCR 1 Resolution Urging the Use of Centennial Plates - The legislation encouraged vehicle owners in the state to purchase centennial plates to signify their commitment to and support of the statehood centennial.

(Effective May 1)

HB 148 Vehicle License Plates for Firefighters - The legislation required the Motor Vehicle Division to issue special group license plates to an applicant who is a currently employed or retired firefighter. Firefighter license plates are exempted from the \$50 original special group license plate application fee and the \$10 special group license plate application renewal fee.

(Effective May 1)

SB 45 Highway Patrol Retention of Penalty - The legislation clarified that there is a \$200 minimum fine for not registering a vehicle in this state within 60 days of establishing residency. Provisions are repealed that directed 50 percent of the penalty to be retained by the law enforcement agency that cites the person and the remainder deposited in the General Fund.

(Effective May 1)

SB 263 Transfer of Motor Vehicle Title - The legislation repealed the provision that the transfer of a vehicle is not effective until the Motor Vehicle Division issues a new certificate of title and registration.

(Effective July 1)

SB 67 Wildlife License Plates - The legislation allowed contributors to the Division of Wildlife Resources to make their donation to the Motor Vehicle Division prior to obtaining or renewing a wildlife license plate.

(Effective July 1)

HB 55 Motor Vehicle Customer Changes - The legislation eliminated the option of having counties collect motor vehicle uniform fees and renewal of registration fees and having the state collect all other motor vehicle fees. The governor is required to include revenues and expenditures for collecting the fees as part of the 1996-97 fiscal year budget.

1996

(Effective April 29)

HB 2 Uninsured Motorist Identification Program - The legislation extended the sunset date for the uninsured motorist identification program from July 1, 1996 to July 1, 1998; clarified that motor vehicle insurance policies in effect for the previous month are the records which insurers must provide each month; and allowed the Motor Vehicle Division to direct the designated agent to provide notice to an owner of a vehicle that he must provide proof of insurance if the vehicle is shown as uninsured for three months. (Transportation and Public Safety Interim Committee)

(Effective April 29)

HB 50 Vehicle Owner's or Operator's Security - The legislation repealed a requirement that motor vehicle insurance be maintained whenever a motor vehicle is registered and only requires insurance when the motor vehicle is operated on a highway.

(Effective April 29)

HB 170 Veterans License Plates - The legislation allowed a contributor of \$25 to the Office of Veterans' Affairs to obtain a veterans license plate beginning January 1, 1997. The Veterans' Advisory Council must approve use of the monies generated.

(Effective April 29)

SB 17 Impounding Unregistered Vehicles - The legislation restricted impounds by the Motor Vehicle Division or any peace officer to a vehicle being operated on a highway with registration that has been expired for more than three months, a vehicle being operated on a highway having never been properly registered by the current owner, or a vehicle with suspended or revoked registration.

(Effective April 29)

SB 58 Olympic License Plates - The legislation allowed the issuance of Olympic license plates beginning no sooner than January 1, 1997 through June 30, 2002. A special donation of \$22 is required. Proceeds less administrative costs must go to the Salt Lake Olympic Organizing Committee's Olympic for Youth and Children Account.

(Effective April 29)

SB 66 Dealer License Plates - The legislation allowed only two dealer license plates to be issued to each licensed dealer who sells at least three motor vehicles in a 12-month period, plus one additional plate for every 25 motor vehicles sold by the dealer each year. The Motor Vehicle Enforcement Division must determine the number of dealer plates that may be issued or renewed each year. The division is allowed to recall, redesign, and reissue dealer plates, as needed, for administration.

(Effective April 29)

SB 80 Motor Vehicle - Part Year Registration - The legislation repealed provisions allowing part year vehicle registration for motor vehicles 12,000 pounds or less.

(Effective July 1)

HB 58 Driving under the Influence - Repeat Offenders - The legislation required that license plates and registration materials of a vehicle used in a DUI by an owner-operator of the vehicle be removed, seized, and forwarded to the Motor Vehicle Division within five days. The Motor Vehicle Division must revoke the registration, grant a temporary permit effective for only 29 days, and give notice to the registered owner of procedures for the return of the vehicle and registration. The administrative impound fee is increased from \$25 to \$100, and \$75 of the fee is deposited in the General Fund. Unless the person successfully appeals his driver license suspension, registration may not be issued for 120 days. After that time, the person must apply for a new registration, including inspections and paying new registration fees. A court is allowed to impose combinations of jail and community service for DUI offenders. Minimum fines are increased.

(Effective July 1)

SB 42 Motor Carrier Deregulation - The legislation eliminated the regulation of motor carriers as public utilities, the public utility regulation fee charged to motor carriers, requirements for motor carriers to file financial information and provide copies of rates and fares, and the requirement for household goods and passenger carriers to file tariffs. The terms motor carrier, common carrier, contract carrier, household goods, and warehouseman are removed from sections of the code related to economic regulation. The Motor Carrier Safety Act is created requiring the Department of Transportation to adopt, administer, and enforce the Federal Motor Carrier Safety Regulations including insurance requirements. Provisions of the code related to motor carriers are moved to the Motor Carrier Safety Act, including the Motor Carrier Advisory Board, liability for loss or damage to freight, ports-of-entry, tow trucks, and civil penalties. The department is required to conduct compliance audits and inspections. Authorization is given to inspect records and equipment of motor carriers. The department can enter interstate agreements, issue cease and desist orders, and notify the Motor Vehicle Division, who must refuse registration or suspend or revoke registration of motor carriers found in violation of the act. The department is allowed to set maximum rates that tow trucks and impound yards may charge if they are used in response to a peace officer dispatch call, a Motor Vehicle Division call, or other call when the owner has not consented to the removal of the vehicle. A violation of the act is a Class B misdemeanor for a first conviction and a Class A misdemeanor for a second or subsequent conviction. The Motor Vehicle Division is required to collect a \$6 motor carrier fee for

registration or renewal in the state of all motor vehicles or combination of motor vehicles over 12,000 pounds gross laden weight. The department must collect the same fee for other commercial vehicles operated in the state. All fees and civil fines must be deposited in the Transportation Fund. Numerous conforming amendments are made, including repeal of several former economic regulation sections. (Transportation and Public Safety Interim Committee)

1997

(Effective July 1)

HB 32 -Recreation Impact Fees - The legislation imposed a 25 cent search and rescue surcharge on each wildlife habitat authorization and a 50 cent search and rescue fee on each registered off-highway vehicle, motorboat, and sailboat. The bill created the Search and Rescue Financial Assistance Program in which the surcharges and fees are deposited and from which counties can be reimbursed for search and rescue expenses. A seven member Search and Rescue Advisory Board is created to disperse the funds. The Comprehensive Emergency Management Division is required to make rules establishing procedures and criteria for reimbursable expenses. It also appropriated \$80,000 to the program from the General Fund for fiscal year 1997-98.

(Effective March 19)

SB 161 -Motor Vehicle Compliance With Insurance, Registration, And Sales Tax Requirements - The legislation increased the penalty beginning October 1, 1997, for driving a vehicle not properly registered in this state from a class C misdemeanor with a minimum \$200 fine to a class B misdemeanor with a minimum \$1,000 fine. A court may not reduce the fine unless the violator presents evidence that the vehicle is registered properly and the violation has not existed for more than one year. The Uninsured Motorist Identification Database Program is amended to allow database information to be used to enforce laws related to motor vehicle registration and sales tax and for audits by the state auditor or the legislative auditor general.

(Effective May 5)

SB 117 Commercial Vehicle Registration - The legislation defined "county-assessed commercial vehicles " in order to provide for the collection and assessment of property taxes on vehicles by the state or county. State-assessed commercial vehicles include vehicles operated interstate. This bill also amended the apportionment provisions for property taxes of commercial vehicles.

(Effective July 1)

HB 414 Registration Fee On Vehicles - The legislation increased vehicle registration fees by \$10 for motorcycles, for motor vehicles of 12,000 pounds or less gross laden weight, and for vintage vehicles; increased all other vehicle registration fee amounts approximately 10 percent; and provided for fees collected to be deposited in the Centennial Highway Trust Fund.

(Effective July 1)

SB 204 Centennial License Plate Amendments - The legislation allowed original issue license plates to be statehood centennial license plates or ski Utah license plates and eliminates the \$25 special fee for original centennial plates.

1998

(Effective January 1)

SB 21 Emissions Inspection On Newer Vehicles - The legislation reduced the required frequency of emissions inspections for specified vehicles. (General Session, 1997)

(Effective January 1)

HB 14 Motor Vehicle Safety Inspection - The legislation reduced the frequency of the motor vehicle safety inspection to every two years for vehicles less than five years old on January 1. A vehicle less than five years old must be safety inspected in odd-numbered years if the vehicle has an odd-numbered model year and in even-numbered years if the vehicle has an even-numbered model year.

(Effective May 4)

HB 220 Display of License Plates on Trucks and Trailers - The legislation provided that single trucks (trucks where the storage unit is part of the truck) shall display the apportioned license plate on the rear of the vehicle.

(Effective May 4)

HB 244 DUI Penalties Amendment - The legislation repealed statutory language that required peace officers to seize license plates and registrations, and the Tax Commission to revoke registrations, of a vehicle when the owner-operator of the vehicle is arrested or cited for DUI.

(Effective May 4)

HB 253 Vehicle Safety Inspection Certificate Amendments - The legislation extended the period for which a vehicle safety inspection certificate may be used (from two months to six months) when the title of a leased vehicle is transferred to the lessee of the vehicle.

(Effective May 4)

SB 6 Enforcement and Penalties of Uninsured Motor Vehicle Violations - The legislation authorized the Tax Commission to revoke a vehicle's registration if the Dept. of Public Safety notifies the Tax Commission that a person has been convicted of operating a motor vehicle without insurance. If a vehicle's registration is revoked for lack of insurance, that registration may not be renewed without payment of a \$50 reinstatement fee, in addition to other registration fees. The legislation also required the internal audit unit of the Tax Commission to audit the program annually and increases the fines for driving without insurance.

(Effective May 4)

SB 8 Reauthorization of and Amendments to Uninsured Motorist Database Program - The legislation extended the sunset date of the uninsured motorist database from July 1, 1998 until July 1, 2000. Clarifies that the database does not encompass trailers and semitrailers.

(Effective May 4)

SB 53 Motor Vehicle Business Regulation - The legislation provided definitions for special equipment, special equipment dealer, and used motor vehicle; provides for a special equipment dealer's license. Prohibited a used motor vehicle dealer from obtaining a title only to a vehicle that has been driven less than 7,500 miles and advertising that vehicle as used. Allowed MVED to suspend, deny or revoke the license of a licensee/applicant if the licensee/applicant has had charges filed against him for violation of a federal or state motor vehicle law.

(Effective July 1)

HB 177 Collection of Uniform Motor Vehicle Fees Amendment - The legislation increased the reimbursement fee for collecting motor vehicle fees to \$2.00 per standard unit for the first 5,000 standard units in each county and \$1 per standard unit for all other standard units. The \$1 per standard unit amount shall be annually adjusted beginning July 1, 1999. The bill also provided that the party contracting to perform services shall be subject to a penalty if that party's performance is below performance standards that the Tax Commission shall establish by rule. Finally, the bill provided that a county may change the election it makes on who shall collect motor vehicle fees by providing written notice of the change to the Tax Commission at least 18 months before the change takes effect.

(Effective July 1)

HB 259 Sale of Vehicle - The legislation provided that a new motor vehicle is exempt from the requirement of a safety exemption if: (1) a new car pre-delivery inspection was made by the dealer; (2) the dealer provides a written disclosure statement of any known deficiency that would cause the motor vehicle to fail a safety inspection; and (3) the buyer signs the disclosure statement.

(Effective July 1)

SB 24 Snowmobile Special License Plates - The legislation authorized snowmobile special group license plates, beginning January 1, 1999, to individuals who contribute at least \$25 to the Division of Parks and Recreation. The contribution is required only for original issuance of the plates, and shall be collected by the Tax Commission.

(Effective July 1)

SB 134 Soil Conservation Special License Plate - The legislation authorized soil conservation special group license plates, beginning January 1, 1999, to individuals who contribute at least \$25 to the Department of Agriculture and Food for the benefit of soil conservation districts. The contribution is required only for original issuance of the plates, and shall be collected by the Tax Commission.

(Effective July 1)

SB 215 License Plates for Children's Issues - The legislation authorized children's issues special group license plates, beginning January 1, 1999, to individuals who contribute at least \$25 to the Guardian Ad Litem Services Account and the Children's Museum of Utah. The contribution is required for original issuance and renewal of the plates, and shall be collected by the Tax Commission.

SECTION X

Motor Fuel Tax

Motor Fuel Tax

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate Dollars</i>	<i>Taxable Gallons</i>	<i>Notes</i>
1923	85,060	506,310	1.08	0.0250	3,402,400	Tax enacted in March of 1923.
1924	652,767	3,817,351	8.05	0.0250	26,110,680	
1925	771,181	4,509,830	9.38	0.0267	28,883,184	
1926	1,219,779	6,970,166	14.31	0.0350	34,850,829	3.5¢ effective Apr 1, 1925.
1927	1,319,393	7,454,198	15.09	0.0350	37,696,943	
1928	1,577,169	9,084,190	18.13	0.0350	45,061,971	
1929	1,737,850	10,162,865	20.16	0.0350	49,652,857	
1930	2,095,722	12,255,684	24.13	0.0350	59,877,771	
1931	2,111,430	12,643,293	24.84	0.0352	59,983,807	
1932	2,307,987	15,184,125	29.48	0.0400	57,699,675	4¢ effective May 12, 1931.
1933	2,110,681	15,406,431	29.68	0.0400	52,767,025	
1934	2,327,759	17,905,838	34.30	0.0400	58,193,975	
1935	2,534,965	18,917,649	36.10	0.0400	63,374,125	
1936	2,898,426	21,156,394	40.14	0.0400	72,460,650	
1937	3,253,560	23,406,906	44.42	0.0400	81,339,000	
1938	3,444,365	23,919,201	45.30	0.0400	86,109,125	
1939	3,644,536	25,847,773	48.40	0.0400	91,113,400	
1940	3,874,557	27,874,511	51.33	0.0400	96,863,925	
1941	4,214,890	30,106,357	54.54	0.0400	105,372,250	
1942	4,335,807	29,495,286	53.53	0.0400	108,395,175	
1943	4,143,479	25,420,117	44.21	0.0400	103,586,975	
1944	3,819,127	22,075,879	34.99	0.0400	95,478,175	
1945	3,747,992	21,295,409	35.20	0.0400	93,699,800	
1946	4,922,713	27,348,406	46.27	0.0400	123,067,825	
1947	5,913,042	30,323,292	47.53	0.0400	147,826,050	
1948	6,515,058	29,215,507	45.94	0.0400	162,876,450	
1949	6,903,789	28,646,427	43.87	0.0400	172,594,725	
1950	7,415,384	31,157,076	46.43	0.0400	185,384,600	
1951	8,137,457	33,765,382	48.51	0.0400	203,436,425	
1952	10,294,384	39,593,785	56.08	0.0492	209,235,447	5¢ effective Jul 1, 1951.
1953	11,589,369	43,733,468	60.41	0.0500	231,787,380	
1954	12,088,528	45,275,386	61.27	0.0500	241,770,560	
1955	12,451,819	46,289,290	61.72	0.0500	249,036,380	
1956	13,545,645	50,543,451	64.55	0.0500	270,912,900	6¢ effective May 14, 1957.
1957	14,394,114	52,919,537	65.41	0.0504	285,597,500	
1958	17,256,028	61,409,352	74.35	0.0600	287,600,467	
1959	17,991,181	62,253,221	73.67	0.0600	299,853,017	
1960	19,291,260	66,292,990	76.20	0.0600	321,521,000	
1961	19,560,749	66,083,611	73.43	0.0600	326,012,483	
1962	20,458,432	68,422,849	73.10	0.0600	340,973,867	
1963	21,436,315	70,981,175	74.09	0.0600	357,271,917	
1964	21,142,449	69,092,971	70.94	0.0600	352,374,150	
1965	21,713,409	70,043,255	71.62	0.0600	361,890,150	
1966	22,937,925	72,818,810	73.48	0.0600	382,298,750	
1967	23,512,533	72,569,546	71.92	0.0600	391,875,550	
1968	24,690,974	73,925,072	72.55	0.0600	411,516,233	
1969	26,728,963	76,807,365	74.64	0.0600	445,482,717	

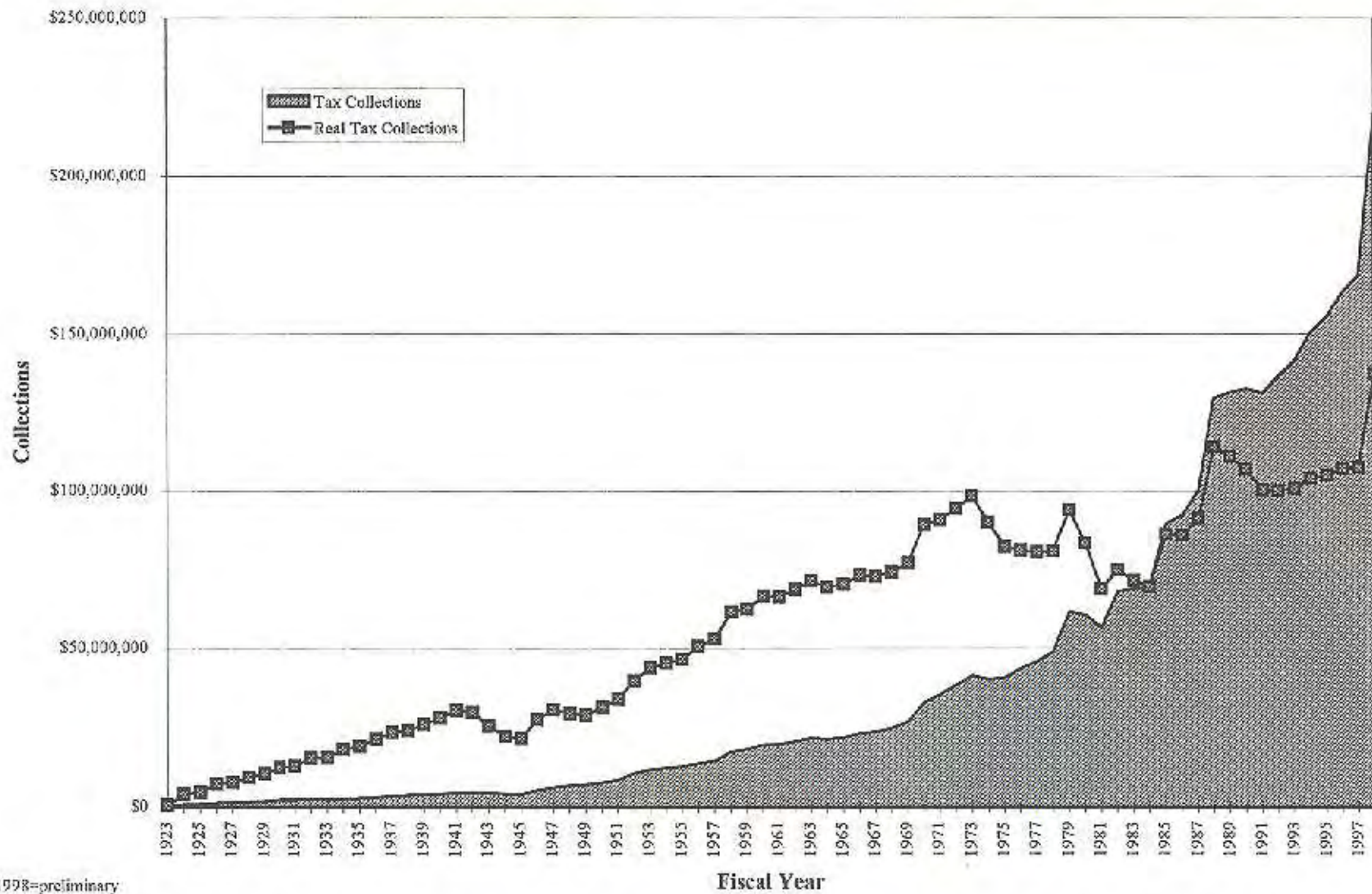
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate Dollars</i>	<i>Taxable Gallons</i>	<i>Notes</i>
1970	32,744,736	89,222,714	85.22	0.0692	473,189,827	
1971	35,207,994	90,742,253	85.12	0.0700	502,971,343	
1972	38,223,558	94,379,156	85.72	0.0700	546,050,829	
1973	41,124,133	98,383,093	86.68	0.0700	587,487,614	
1974	39,971,348	90,025,559	76.94	0.0700	571,019,257	
1975	40,484,784	82,119,237	68.43	0.0700	578,354,057	
1976	43,514,958	80,882,822	65.44	0.0700	621,642,257	
1977	45,694,373	80,306,455	62.99	0.0700	652,776,757	
1978	48,808,152	80,541,505	61.02	0.0700	697,259,314	9¢ effective Jul 1, 1978.
1979	61,371,556	94,128,153	68.81	0.0883	695,034,609	
1980	60,451,305	83,266,260	58.64	0.0900	671,681,167	
1981	56,507,749	68,577,365	46.52	0.0900	627,863,878	11¢ effective Jul 1, 1981
1982	67,733,812	74,514,645	49.18	0.1083	625,427,627	
1983	68,697,076	71,188,680	45.69	0.1100	624,518,873	
1984	68,978,640	69,255,663	43.42	0.1100	627,078,545	14¢ effective Jul 1, 1984.
1985	89,337,163	85,983,795	53.01	0.1375	649,724,822	
1986	92,164,304	85,654,558	52.13	0.1400	658,316,457	
1987	99,985,165	91,227,340	54.86	0.1483	674,208,800	19¢ effective Apr 1, 1987.
1988	129,369,781	113,881,849	67.87	0.1900	680,893,584	
1989	131,219,894	110,921,297	65.63	0.1900	690,631,021	
1990	132,475,096	106,834,755	62.62	0.1900	697,237,347	
1991	131,055,888	100,272,294	57.99	0.1900	689,767,832	
1992	136,351,928	100,111,548	56.40	0.1900	717,641,726	
1993	141,306,148	100,717,140	55.28	0.1900	743,716,568	
1994	150,387,453	104,074,362	55.77	0.1900	791,512,911	
1995	155,453,462	104,894,374	54.75	0.1900	818,176,116	
1996	163,169,064	107,066,315	54.65	0.1900	858,784,547	
1997	168,414,072	107,338,478	53.61	0.1904	884,450,578	19.5¢ effective May 1, 1997
1998p	220,123,595	137,148,657	66.97	0.2408	914,008,133	24.5¢ effective Jul 1, 1997.

Bolded numbers represent a weighted tax rate based on a one month lag and when the statutory change was made effective.

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100.

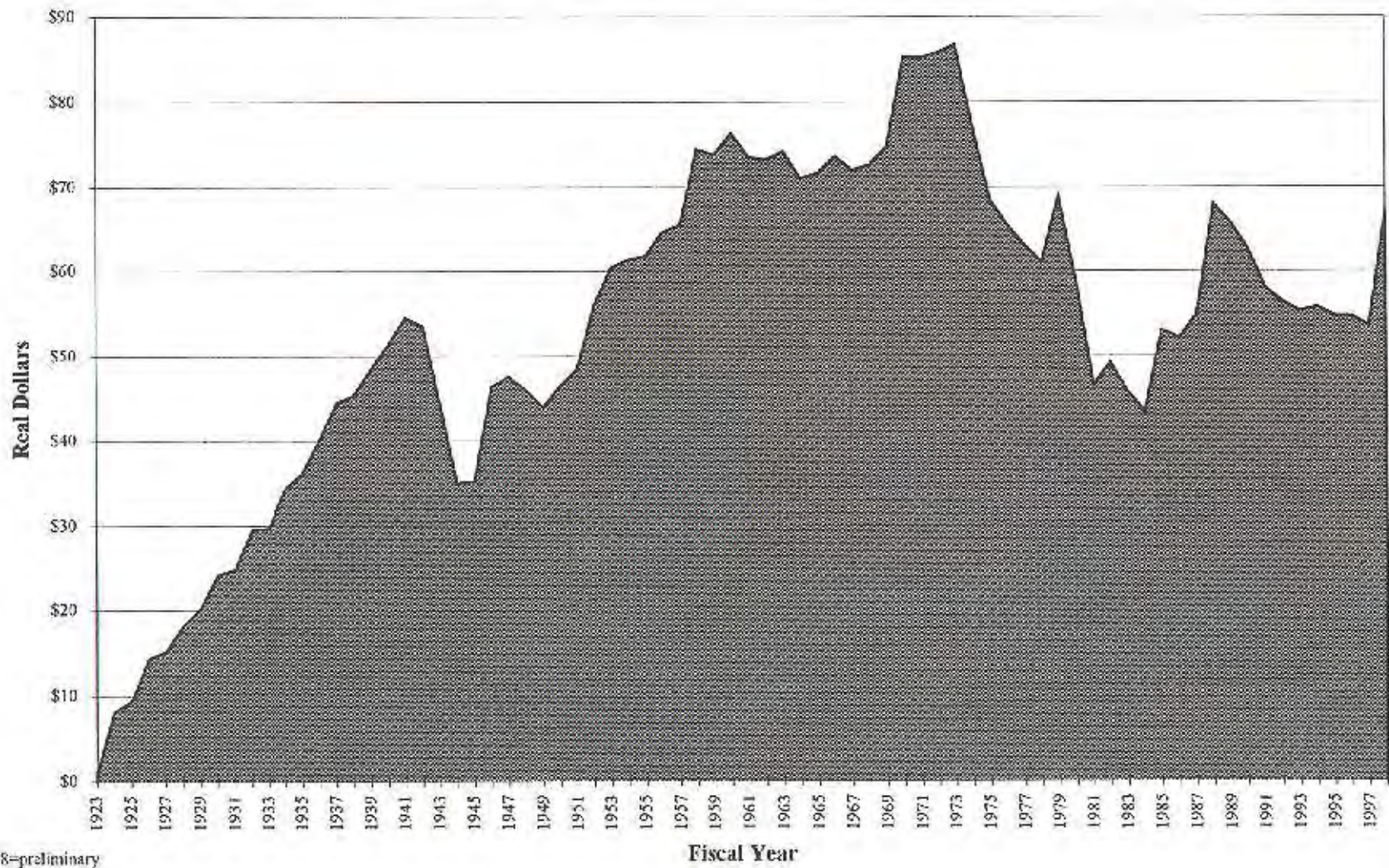
Motor Fuel Tax: Collections 1923-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 - 100.

Economic and Statistical Unit
Utah State Tax Commission

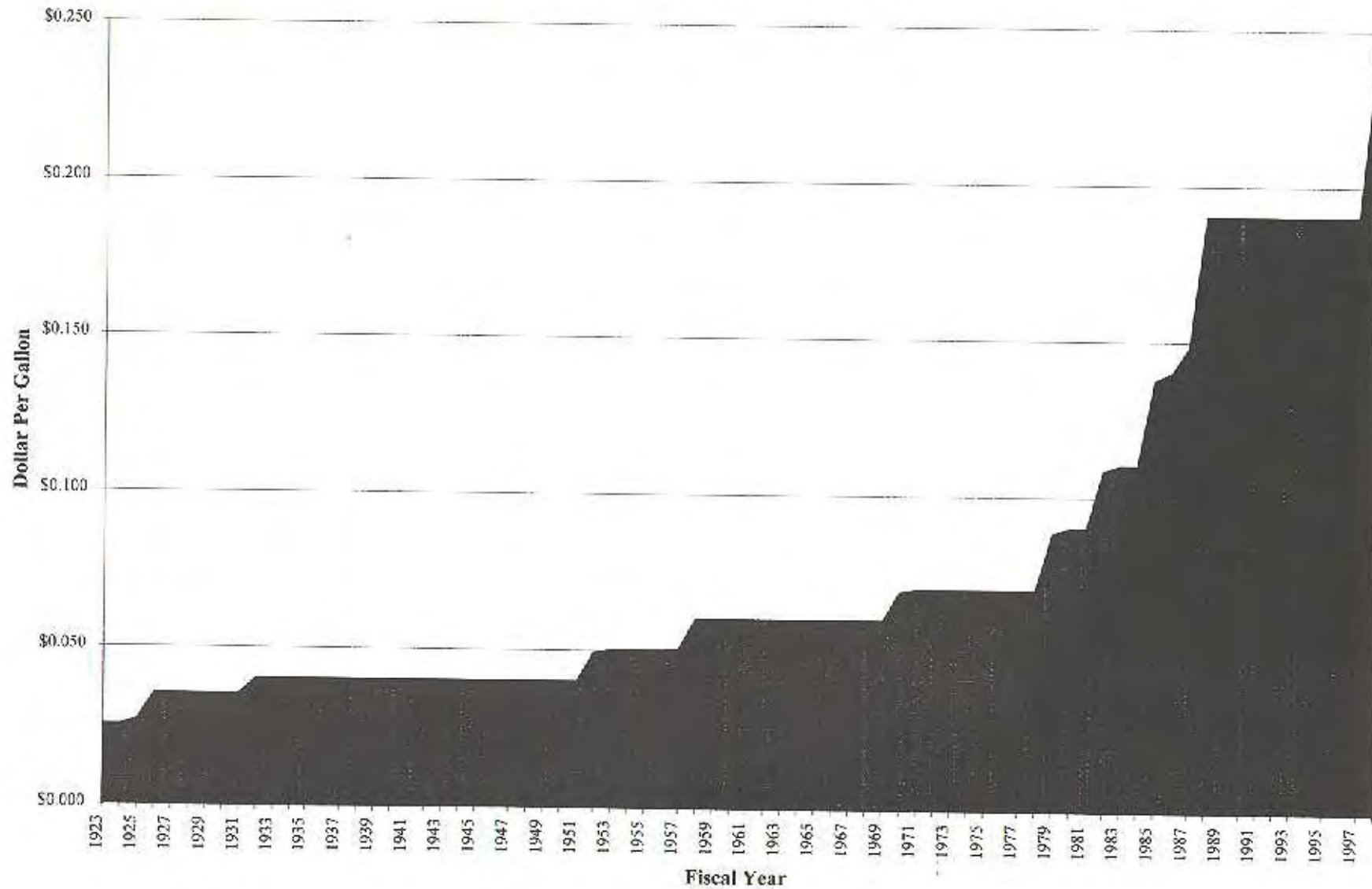
Motor Fuel Tax: Real Per Capita 1923-1998



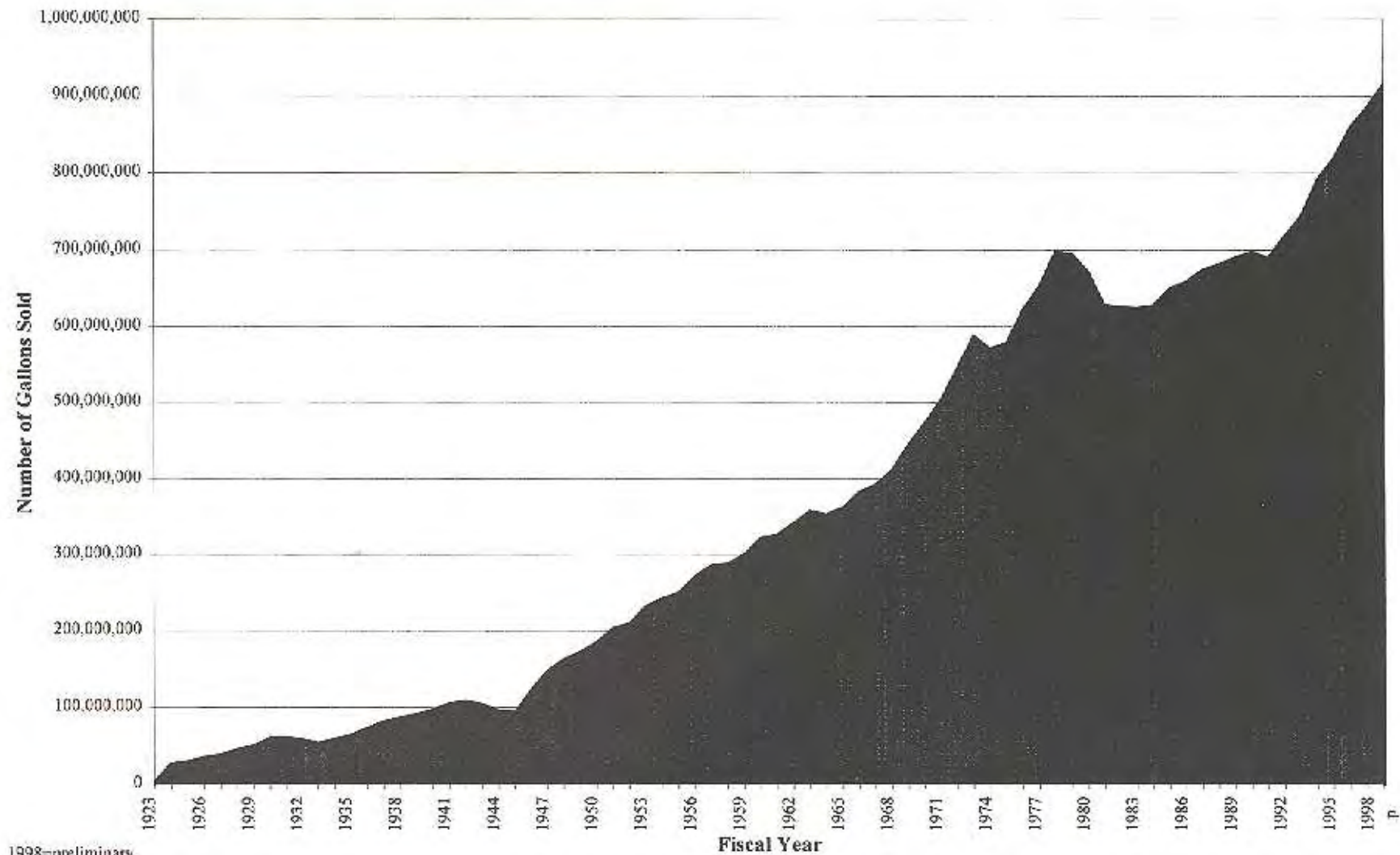
Real numbers are based on using the CPI and population of the previous year.
 *The CPI base period for real numbers, 1982 to 1984 = 100.

Economic and Statistical Unit
 Utah State Tax Commission

Motor Fuel Tax: Rate 1923-1998



Motor Fuel: Taxable Gallons Sold 1923-1998



1998—preliminary

Motor Fuel Tax

Changes to Tax Base and Other Legislative Changes (1923-1998)

1923

(Effective March 8)

The legislation originally enacted to include all motor vehicle fuels sold in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

1925

(Effective April 1)

Tax levied on the sale on motor vehicle fuels regardless of use or purpose.

1931

(Effective May 12)

Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

1947

(Effective February 17)

Legislation exempted sales to the United States and its agencies when purchased in quantities of 1,250 or more.

1951

(Effective July 1)

Legislation imposed excise tax of 4 cents per gallon upon all gasoline sold at airports exclusively for airplane use.

1955

(Effective May 14)

Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation within the state of Utah of coals, oil shales, or hydrocarbons of Utah.

1963

(Effective May 14)

The legislation exempted the divisions and agencies of the U.S. Government. It also lowered the minimum refund claim to \$10,000.

1967

(Effective June 1)

The legislation reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on State agencies from 1,250 to 1,000 gallons.

(Effective June 1)

The legislation appropriated from the motor fuel tax fund to the State Tax commission \$50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

(Effective September 1)

The legislation changed farmer gas tax refunds to calendar year filing.

1977

(Effective July 1)

Legislation changed gas-tax refunds to claim on income or corporate franchise returns.

1979

(Effective July 1)

HB 131 Fuel Tax Exemption Change - The legislation reduced the minimum requirement for exempt motor fuel sales to government agencies from 1,000 gallons to 750 gallons.

1980

(Effective July 1)

The legislation provided preferential tax treatment (5 cents less per gallon) on qualifying gasohol.

1981

(Effective July 1)

Gasohol treatment extended to gasoline blended with 10 percent methanol-based synthetic fuel.

1983

(Effective September 1)

The legislation provided for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction resulted in a tax of 5 cents per gallon less than the 11 cent rate. The reduced rate does not take effect, however, until and unless there is in Utah an alcohol manufacturing plant producing commercially at least 1 million gallons of alcohol annually.

1984

(Effective June 30)

The legislation reduced rate on gasohol expired.

(Effective July 1)

Forty cents per gallon incentive to one million gallons per year to producer on ethanol produced in Utah and sold direct to blender of gasohol for blending into gasohol for sale, use or distribution in the state of Utah.

1985

(Effective January 1)

Thirty cents per gallon gasohol incentive when federal tax differential increased by 1 cent per gallon.

(Effective June 30)

SB 105 Alcohol Motor Fuel Amendment - The legislation appropriated \$500,000 and amended procedural requirements to facilitate use of the alcohol producer's incentives, and repealed the motor fuel tax reduction for methanol and requirements for alcohol fuel labeling.

1986

(Effective July 1)

SB 138 Delinquent Motor Fuel Tax Collections - The legislation allowed the Tax Commission rather than the Attorney General's Office to issue warrants for the collection of delinquent motor fuel taxes and establishes procedures for the Tax Commission to follow.

(Effective July 1)

SB 140 Motor Fuel Licensing Amendments - The legislation clarified the applicability of motor fuel licensing statutes, allowed the Tax Commission to increase the maximum bond amount to \$100,000 from \$50,000, and repealed the requirement of permits for transporting motor fuels in excess of 50 gallons.

1987

(Effective February 6)

SB 73 Motor Fuel Tax - Phase II Recodification - The legislation provided for a recodification of the motor fuel tax statutes.

(Effective July 1)

HB 235 1987 Tax Changes - Motor Fuel and Vehicle Registration Fees - The legislation increased the tax on motor fuels and special fuels from 14 cents per gallon to 19 cents per gallon.

(Effective March 16)

SB 111 Motor Fuel Marketing Act Amendments - The legislation broadened the exemptions from the Motor Fuel Marketing Act.

(Effective July 1)

SB 107 Motor Fuel Tax Refund for Airport - The legislation allowed publicly used airports to use motor fuel taxes for construction and operation purposes.

1988

(Effective April 25)

SB 61 Motor Fuel Tax - Phase III Recodification - The legislation provided for a new definition of highway in the tax code similar to the definition found in the transportation code. The bill clarified that rate changes apply only to motor fuel that is imported to the state or sold at refineries on or after the effective date of a change in rate. Revenue received from the tax increase of April 1, 1987 is to be used only for the repair and maintenance of highways. A minimum bond amount was set for distributors. These changes are made to both the motor fuel tax and the special fuel tax.

(Effective April 25)

SB 118 Interstate Fuel Tax Agreement Enabling Act - The legislation enabled the Tax Commission to enter into cooperative agreements with other states for the exchange of information, registration, collection, auditing, and refund of motor fuel and special fuel taxes. The Tax Commission is allowed to make rules to carry out the provisions established in the agreement.

(Effective July 1)

HB 169 Motor Fuel - Government Agency - The legislation provided that in order to be eligible for the exemption from the motor fuel tax, the state or a political subdivision may purchase collectively 750 gallons of fuel and receive the exemption from the motor fuel tax.

(Effective July 1)

SB 40 Fuel Tax Refund for Off-Highway Vehicles - The legislation set aside a specific amount of motor fuel tax to an off-highway vehicle account.

1990

(Effective July 1)

HB 121 International Fuel Tax Agreement Implementation - The legislation clarified the language in the fuel tax statutes for implementation of the Interstate Fuel Tax Agreement.

1991

(Effective March 31)

HB 450 Motor Fuel Tax Refund - The legislation allowed federal, state, and local governments to file for a refund of motor fuel tax paid and the Tax Commission to make rules to implement the refund.

(Effective April 29)

SB 4 Motor Fuel Tax - Off-Highway Vehicle Account - The legislation increased funding to the Off-Highway Vehicle Account in an amount equal to the lesser of 0.5 percent of motor fuel tax revenues, or \$600,000.

1994

(Effective May 2)

SB 69 Motor Fuel Tax Amendments - The legislation added meter readings and inventories to the list of records that must be kept by persons dealing in motor and special fuels, and allowed a user to purchase a special fuel trip permit.

(Effective July 1)

HB 231 Motor Fuels Tax - Clean Fuels - The legislation amended the special fuel exemption certificate weight category threshold from 33,000 pounds to 26,000 pounds, based on the definition of "qualified motor vehicle."

1997

(Effective July 1)

SB 253 Sales Tax Reduction, Fuel Taxes, And Repeal Of Environmental Surcharge On Petroleum - The legislation reduced the sales and use tax rate from 4.875 percent to 4.75 percent beginning July 1, 1997. The bill repealed the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and special fuel tax rate are increased from 19 cents per gallon to 19 ½ cents per gallon. The special fuel tax exemption certificate fee was also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate was increased from 19 ½ cents per gallon to 24 ½ cents per gallon, and the special fuel tax exemption certificate fee was increased proportionately.

1998

(Effective May 4)

HB 101 Posting on Motor and Special Fuel Pumps - The legislation required persons who make retail sales of motor fuel or undyed diesel fuel to post a tax rate decal on each pump. The tax rate decals shall be provided free of charge by the Tax Commission and shall indicate the federal, state, and local taxes imposed on that motor fuel or special fuel.

SECTION XI

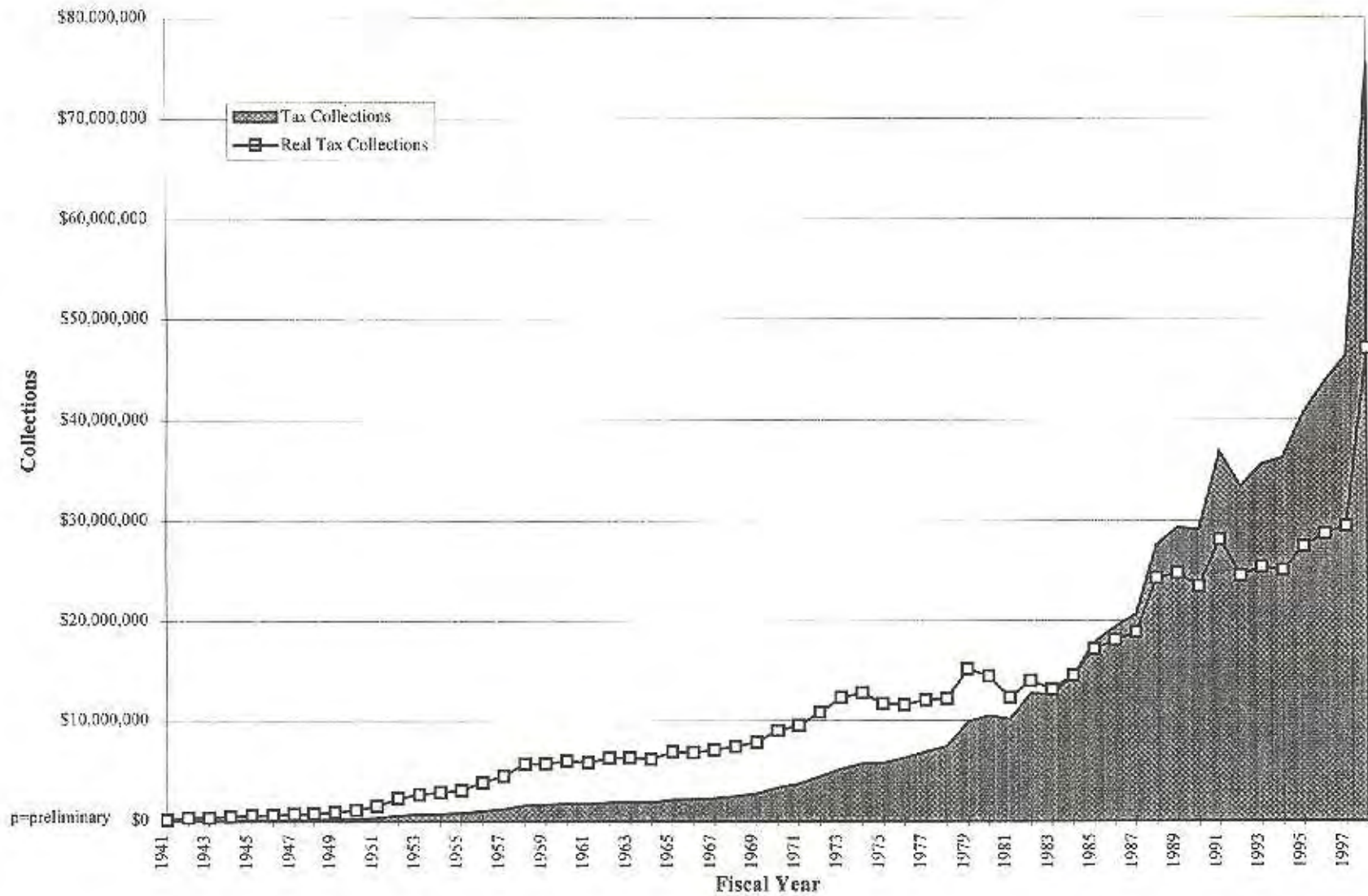
Special Fuel Tax

Special Fuel Tax

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate Dollars</i>	<i>Taxable Gallons</i>	<i>Notes</i>
1941	16,448	117,486	0.21	0.0400	411,200	Tax enacted Jan 1, 1941
1942	53,422	363,415	0.66	0.0400	1,335,550	
1943	57,377	352,006	0.61	0.0400	1,434,425	
1944	84,612	489,087	0.78	0.0400	2,115,300	
1945	99,657	566,233	0.94	0.0400	2,491,425	
1946	112,705	626,139	1.06	0.0400	2,817,625	
1947	139,344	714,585	1.12	0.0400	3,483,600	
1948	175,555	787,242	1.24	0.0400	4,388,875	
1949	221,865	920,602	1.41	0.0400	5,546,625	
1950	272,123	1,143,374	1.70	0.0400	6,803,075	
1951	362,869	1,505,680	2.16	0.0400	9,071,725	5¢ effective Jul 1, 1951.
1952	591,706	2,275,792	3.22	0.0492	12,026,545	
1953	706,114	2,664,581	3.68	0.0500	14,122,280	
1954	760,726	2,849,161	3.86	0.0500	15,214,520	
1955	834,204	3,101,130	4.13	0.0500	16,684,080	
1956	1,030,159	3,843,877	4.91	0.0500	20,603,180	6¢ effective May 14, 1957.
1957	1,223,504	4,498,176	5.56	0.0504	24,275,873	
1958	1,594,117	5,673,014	6.87	0.0600	26,568,617	
1959	1,654,164	5,723,751	6.77	0.0600	27,569,400	
1960	1,739,990	5,979,347	6.87	0.0600	28,999,833	
1961	1,725,997	5,831,071	6.48	0.0600	28,766,617	
1962	1,871,859	6,260,398	6.69	0.0600	31,197,650	
1963	1,907,685	6,316,838	6.59	0.0600	31,794,750	
1964	1,882,519	6,152,023	6.32	0.0600	31,375,317	
1965	2,123,335	6,849,468	7.00	0.0600	35,388,917	
1966	2,143,606	6,805,098	6.87	0.0600	35,726,767	
1967	2,286,983	7,058,590	7.00	0.0600	38,116,383	
1968	2,473,100	7,404,491	7.27	0.0600	41,218,333	
1969	2,717,639	7,809,307	7.59	0.0600	45,293,983	
1970	3,301,780	8,996,676	8.59	0.0692	47,713,584	
1971	3,677,912	9,479,155	8.89	0.0700	52,541,600	
1972	4,389,081	10,837,237	9.84	0.0700	62,701,157	
1973	5,141,349	12,299,878	10.84	0.0700	73,447,843	
1974	5,667,002	12,763,518	10.91	0.0700	80,957,171	
1975	5,753,299	11,669,978	9.72	0.0700	82,189,986	
1976	6,240,646	11,599,714	9.38	0.0700	89,152,086	9¢ effective Jul 1, 1976.
1977	6,865,182	12,065,346	9.46	0.0883	77,748,381	
1978	7,391,145	12,196,609	9.24	0.0900	82,123,833	
1979	9,851,605	15,109,824	11.05	0.0900	109,462,278	
1980	10,469,670	14,421,033	10.16	0.0900	116,329,667	
1981	10,107,098	12,265,896	8.32	0.0900	112,301,089	11¢ effective Jul 1, 1981
1982	12,672,251	13,940,870	9.20	0.1083	117,010,628	
1983	12,637,102	13,095,442	8.41	0.1100	114,882,745	
1984	14,448,900	14,506,928	9.10	0.1100	131,353,636	
1985	17,790,559	17,122,771	10.56	0.1375	129,385,884	
1986	19,368,750	18,000,697	10.96	0.1400	138,348,214	14¢ effective Jul 1, 1984.
1987	20,626,224	18,819,547	11.32	0.1483	139,084,450	
						19¢ effective Apr 1, 1987.

<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate Dollars</i>	<i>Taxable Gallons</i>	<i>Notes</i>
1988	27,555,142	24,256,287	14.46	0.1900	145,027,063	
1989	29,305,153	24,771,896	14.66	0.1900	154,237,647	
1990	29,091,843	23,461,164	13.75	0.1900	153,114,963	
1991	36,786,420	28,145,692	16.28	0.1900	193,612,737	
1992	33,405,386	24,526,715	13.82	0.1900	175,817,821	
1993	35,564,109	25,348,617	13.91	0.1900	187,179,521	
1994	36,209,923	25,058,770	13.43	0.1900	190,578,542	
1995	40,662,095	27,437,311	14.32	0.1900	214,011,026	
1996	43,735,271	28,697,684	14.65	0.1900	230,185,637	
1997	46,217,727	29,456,805	14.71	0.1904	242,740,163	19.5¢ effective May 1, 1997.
1998p	75,439,400	47,002,741	22.95	0.2408	313,243,184	24.5¢ effective Jul 1, 1997.
<p>Bolded numbers represent a weighted tax rate based on a one month lag and when the statutory change was made effective.</p> <p>Real numbers are based on using the CPI and population of the previous year.</p> <p>The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.</p>						

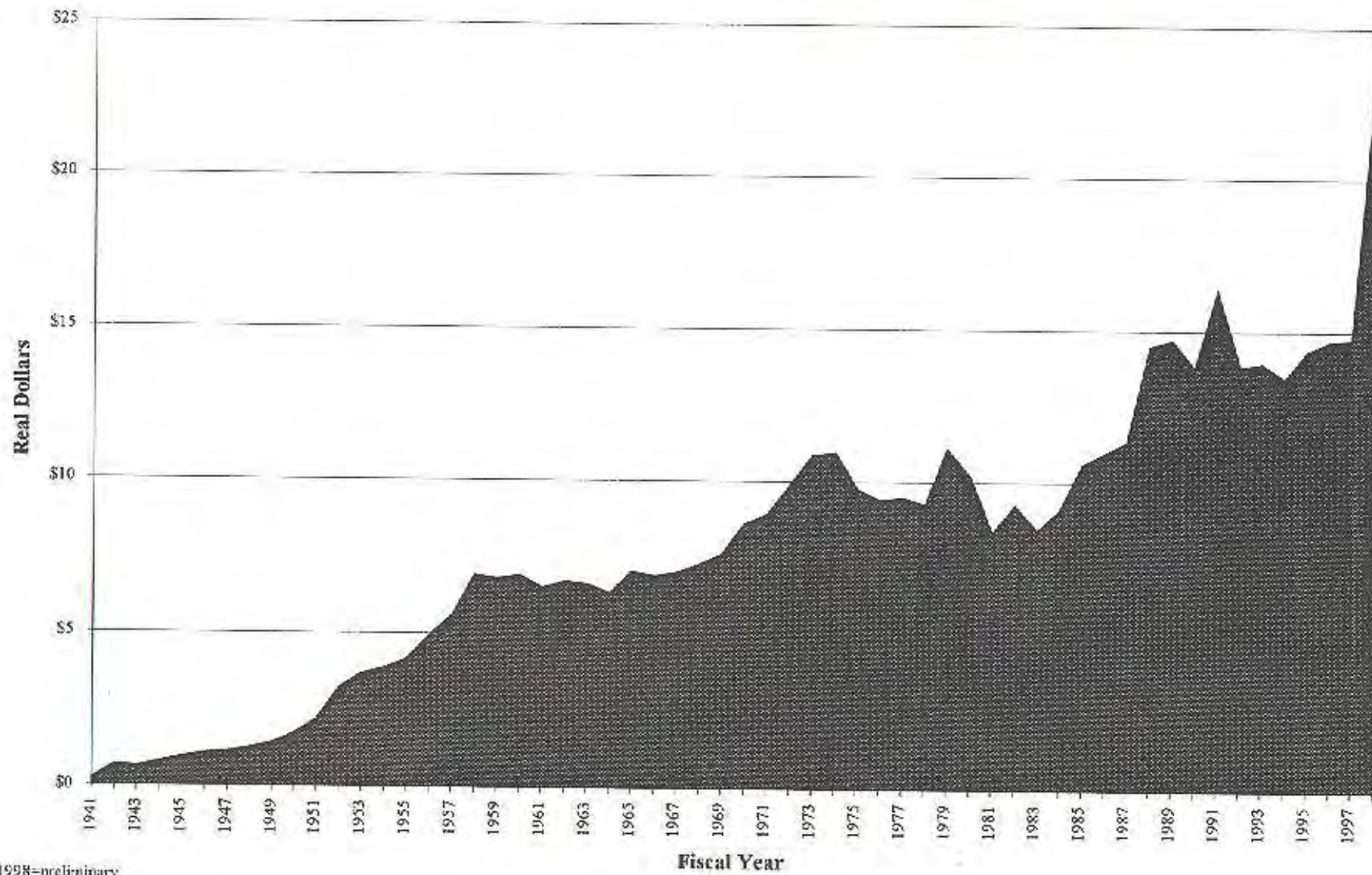
Special Fuel Tax: Collections 1941-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Special Fuel Tax: Real Per Capita 1941-1998

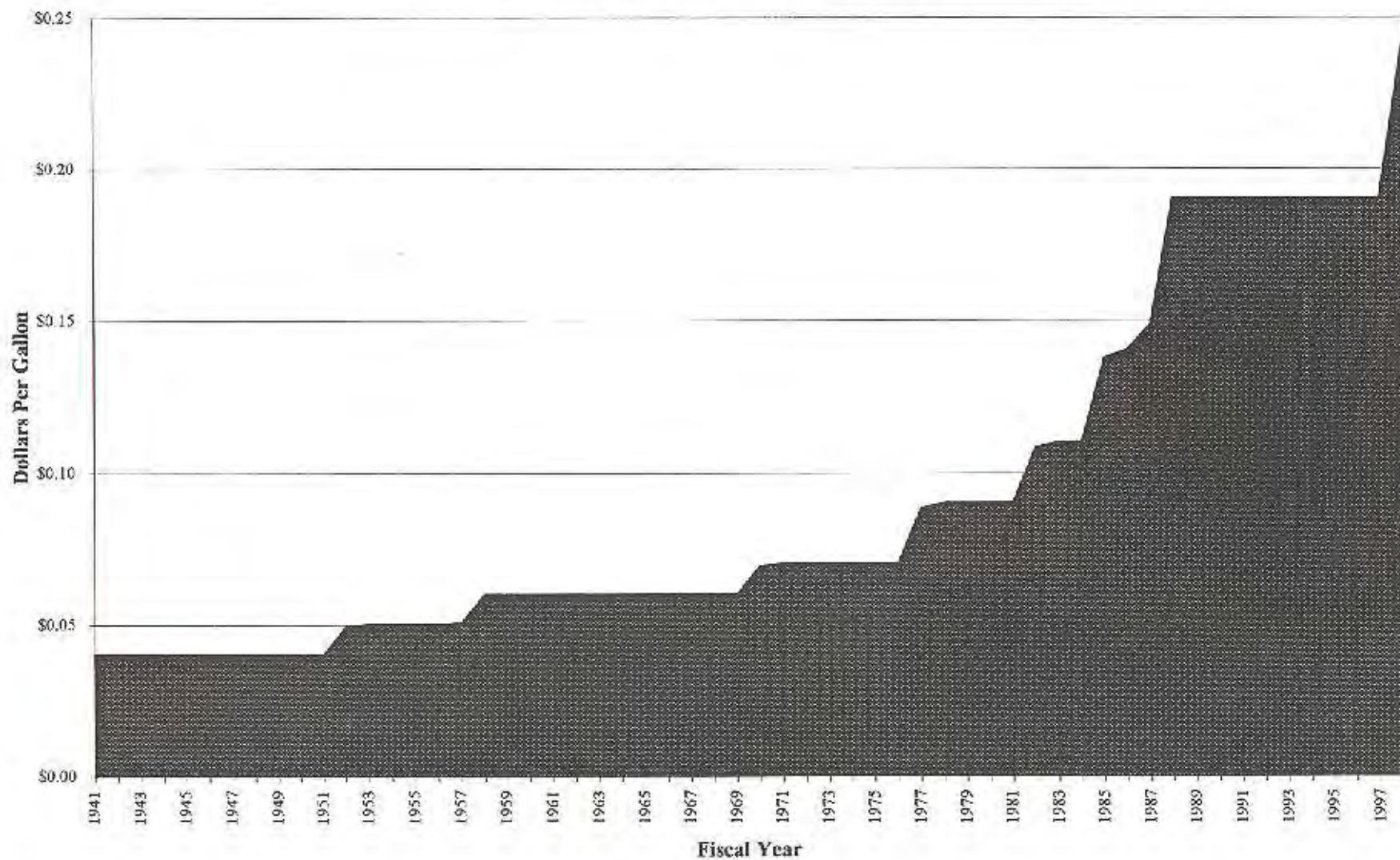


1998=preliminary

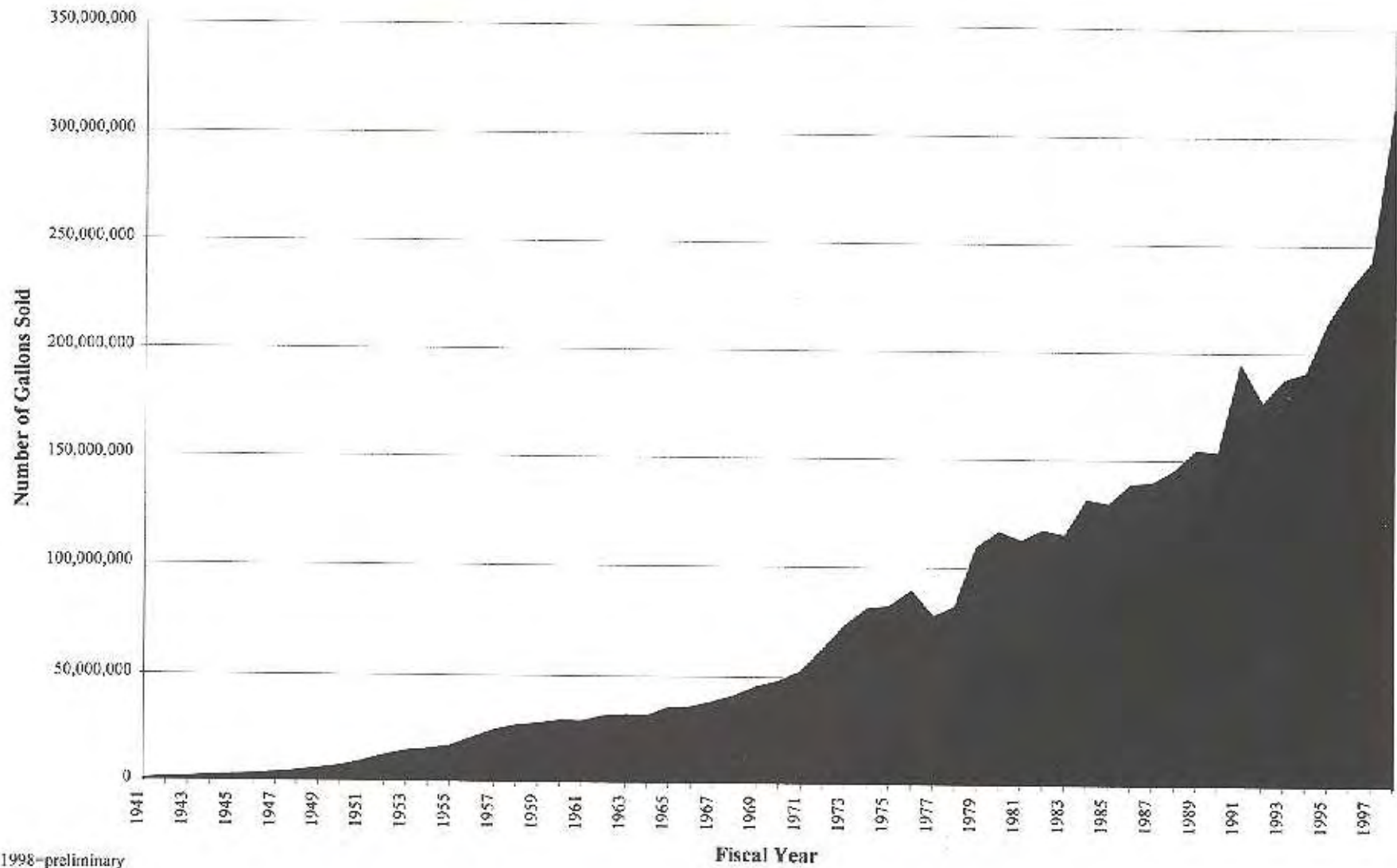
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Special Fuel Tax: Rate 1941-1998



Special Fuel: Taxable Gallons Sold 1941-1998



1998—preliminary

Special Fuel Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

1966

Fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah. Also air-craft Fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users. Sections 41-11-49 through 41-11-76, U.C.A., 1953.

1967

(definition expanded)

Sale or use of special (diesel) fuel. Special Fuels definition included kerosene, distillate, diesel fuel, benzol, butane, propane or propane-butane mixtures. Diesel fuel sold to trucks is the main contributor to this tax.

1973

(Effective May 8)

Propane exemption certificate may be purchased for vehicles using propane for an annual fee of \$36 for vehicles under 33,000 pounds gross laden weight and \$70.00 for vehicles 33,000 pounds or more gross laden weight.

1984

(Effective July 1)

14 cents per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; \$10 entrance permit required for non-registered vehicles; operators and dealers licensed without fee.

1986

(Effective March 6)

SB 26 Special Fuel Permit Exemption - The legislation exempted some users of motor vehicles powered by special fuels from the permit requirements of this fuel tax; allowed the filing of an affidavit that payment of special fuel taxes was made at the pump under certain circumstances.

(Effective July 1)

SB 139 Special Fuel Permit and Fee Amendments - The legislation removed the requirements that there be a special fuel vehicle permit number for each vehicle using special fuel, required the user of special fuels to obtain a single permit for all vehicles.

1987

(Effective February 6)

SB 73 Motor Fuel Tax - Phase III Recodification - This legislation is a product of the Tax Recodification Commission. It moved the motor and special fuels tax from the motor vehicle code to the tax code. The bill reorganized and renumbered sections to improve clarity and resolve conflicts. It provided penalties uniform with other tax penalties and clarified administrative procedures.

(Effective July 1)

HB 235 1987 Tax Changes - Motor Fuel and Vehicle Registration Fees - The legislation increased the tax on motor fuels and special fuels from 14 cents per gallon to 19 cents per gallon.

1988

(Effective April 25)

SB 61 Motor Fuel Tax - Phase III Recodification - The legislation provided for a new definition of highway in the tax code similar to the definition found in the transportation code. The bill clarified that rate changes apply only to motor fuel that is imported to the state or sold at refineries on or after the effective date of a change in rate. Revenue received from the tax increase of April 1, 1987 is to be used only for the repair and maintenance of highways. A minimum bond amount is set for distributors. These changes are made to both the motor fuel tax and the special fuel tax.

(Effective April 25)

SB 118 Interstate Fuel Tax Agreement Enabling Act - The legislation enabled the Tax Commission to enter into cooperative agreements with other states for the exchange of information, registration, collection, auditing, and refund of motor fuel and special fuel taxes. The Tax Commission is allowed to make rules to carry out the provisions established in the agreement.

1990

(Effective April 23)

HB 90 Special Fuel Tax Permit Amendments - The legislation defined "qualified motor vehicle" to include a vehicle with a gross vehicle weight exceeding 26,000 pounds. The bill increased the weight limit for vehicles required to obtain a special fuel tax permit from 15,001 pounds to 26,001 pounds.

(Effective July 1)

SB 164 Special Fuel Tax Amendment - The legislation required a user-dealer, a person who delivers special fuel such as diesel fuel into the supply tank of any of any motor vehicle, to collect and pay the special fuel tax on all special fuel sold within the state. Users are allowed to file for a refund for special fuel taxes paid on fuel not used in the state. Users claiming a refund must retain documentation evidencing the payment of the special fuel tax.

1994

(Effective May 2)

SB 69 Motor Fuel Tax Amendments - The legislation added meter readings and inventories to the list of records that must be kept by persons dealing in motor and special fuels, and allowed a user to purchase a special fuel trip permit.

(Effective July 1)

HB 94 Special Fuel Tax Adjustment - The legislation provided that if the motor fuel tax rate is changed, the tax rate on clean fuels and special fuels, and the cost of a special fuel tax exemption certificate will be increased or decreased by the same percentage.

(Effective July 1)

HB 231 Motor Fuels Tax - Clean Fuels - The legislation amended the special fuel exemption certificate weight category threshold from 33,000 pounds to 26,000 pounds, based on the definition of "qualified motor vehicle."

1997

(Effective July 1)

SB 252 Collection Of Fuel Tax - The legislation shifted the point at which special fuel tax, including diesel fuel, is collected from the retailer to the supplier; required a supplier to be licensed by the State Tax Commission and to furnish a bond to the commission; and required the owner of a vehicle powered by clean fuel to purchase a clean special fuel certificate. The commission may coordinate with state and federal agencies for enforcement, including checking for diesel fuel dye compliance in storage facilities and tanks of vehicles. A wholesaler who receives a rack distribution of diesel fuel and a supplier may agree to allow a wholesaler to pay the fuel tax to the supplier by electronic funds transfer one business day before the tax is due from the supplier.

(Effective July 1)

SB 253 Sales Tax Reduction, Fuel Taxes, And Repeal Of Environmental Surcharge On Petroleum - The legislation reduced the sales and use tax rate from 4.875 percent to 4.75 percent. The bill also repealed the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and special fuel tax rate are increased from 19 cents per gallon to 19 ½ cents per gallon. The special fuel tax exemption certificate fee is also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate is increased from 19 ½ cents per gallon to 24 ½ cents per gallon, and the special fuel tax exemption certificate fee is increased proportionately.

1998

(Effective May 4)

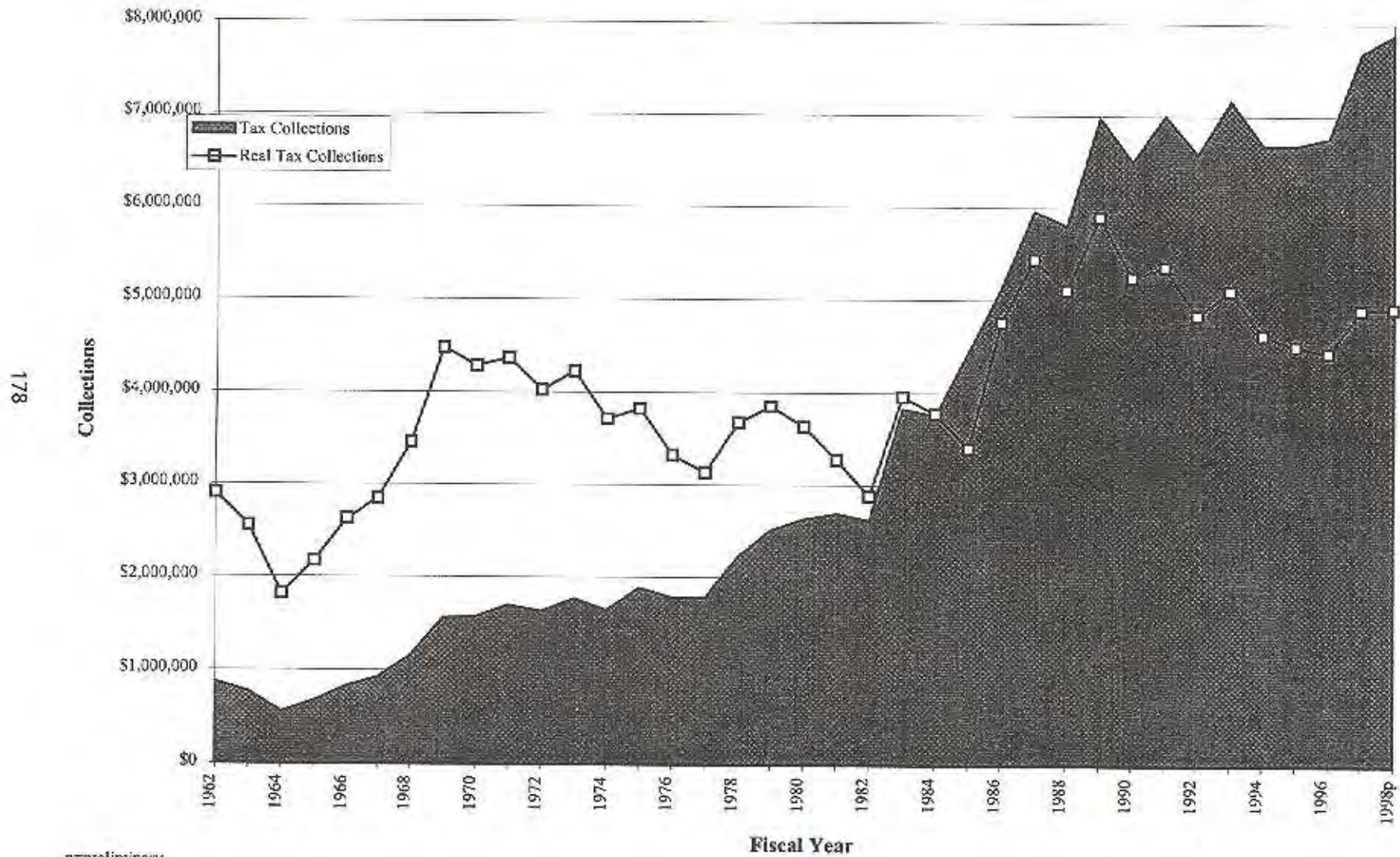
HB 101 Posting on Motor and Special Fuel Pumps - The legislation required persons who make retail sales of motor fuel or undyed diesel fuel to post a tax rate decal on each pump. The tax rate decals shall be provided free of charge by the Tax Commission and shall indicate the federal, state, and local taxes imposed on that motor fuel or special fuel.

SECTION XII

Aviation Motor Fuel Tax

Aviation Fuel Tax						
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate: \$ Per Gallon</i>	<i>Taxable Sales</i>	<i>Notes</i>
1962	866,756	2,898,849	3.10	0.04	21,668,900	
1963	769,392	2,547,656	2.66	0.04	19,234,800	
1964	555,143	1,814,193	1.86	0.04	13,878,575	
1965	672,959	2,170,835	2.22	0.04	16,823,975	
1966	828,021	2,628,638	2.65	0.04	20,700,525	
1967	922,121	2,846,052	2.82	0.04	23,053,025	
1968	1,152,115	3,449,446	3.39	0.04	28,802,875	
1969	1,556,703	4,473,284	4.35	0.04	38,917,575	
1970	1,570,125	4,278,270	4.09	0.04	39,253,125	
1971	1,692,480	4,362,062	4.09	0.04	42,312,000	1
1972	1,630,645	4,026,284	4.02	0.04	40,766,125	
1973	1,765,548	4,223,799	3.72	0.04	44,138,700	
1974	1,644,995	3,704,944	3.17	0.04	41,124,875	
1975	1,882,497	3,818,452	3.18	0.04	47,062,425	
1976	1,782,136	3,312,520	2.68	0.04	44,553,400	
1977	1,777,534	3,123,961	2.45	0.04	44,438,350	
1978	2,222,112	3,666,851	2.78	0.04	55,552,800	
1979	2,510,695	3,850,759	2.81	0.04	62,767,375	
1980	2,631,480	3,624,628	2.55	0.04	65,787,000	
1981	2,691,551	3,266,445	2.22	0.04	67,288,775	
1982	2,618,954	2,881,138	1.90	0.04	65,473,850	
1983	3,821,293	3,959,889	2.54	0.04	95,532,325	
1984	3,754,314	3,769,392	2.36	0.04	93,857,850	
1985	4,441,064	3,392,715	2.09	0.04	111,026,600	
1986	5,123,226	4,761,362	2.90	0.04	128,080,650	
1987	5,957,103	5,435,313	3.27	0.04	148,927,575	
1988	5,802,908	5,108,194	3.04	0.04	145,072,700	
1989	6,976,138	5,896,989	3.49	0.04	174,403,450	
1990	6,503,552	5,244,800	3.07	0.04	162,588,800	
1991	6,997,725	5,354,036	3.10	0.04	174,943,125	
1992	6,584,297	4,834,286	2.72	0.04	164,607,425	
1993	7,157,623	5,101,656	2.80	0.04	178,940,575	
1994	6,679,436	4,622,447	2.48	0.04	166,985,900	
1995	6,682,411	4,509,049	2.35	0.04	167,060,275	
1996	6,757,393	4,433,985	2.26	0.04	168,934,825	
1997	7,682,164	4,896,217	2.45	0.04	192,054,100	
1998p	7,880,260	4,909,819	2.40	0.04	197,006,500	
<i>Notes</i>						
1) Aeronautical Fund changed to Aviation Fuel Tax May 1973.						
Real numbers are based on using the CPI and population of the previous year. The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.						

Aviation Motor Fuel Tax: Collections 1962-1998

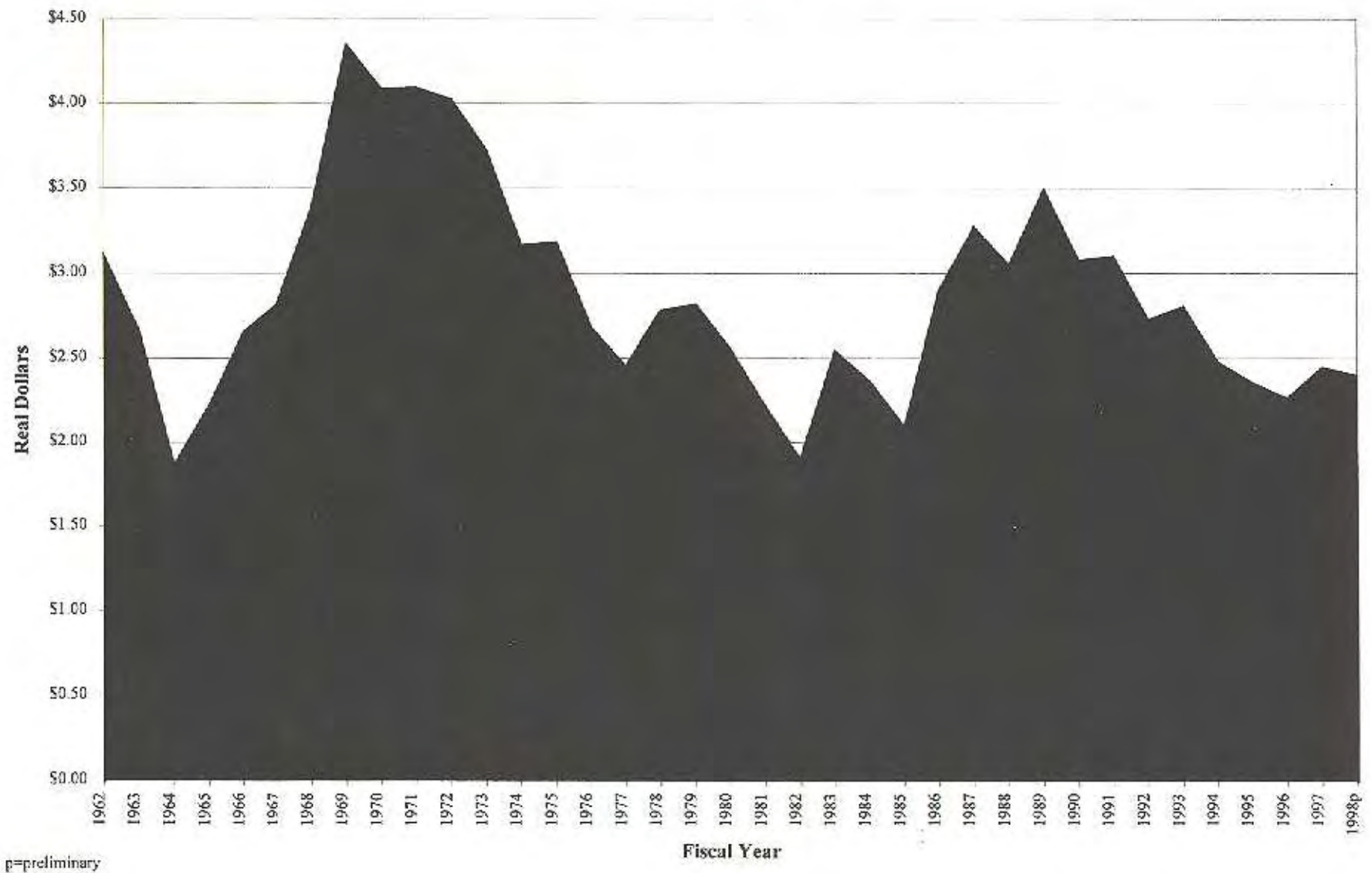


p=preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Aviation Fuel Tax: Real Per Capita 1962-1998

179

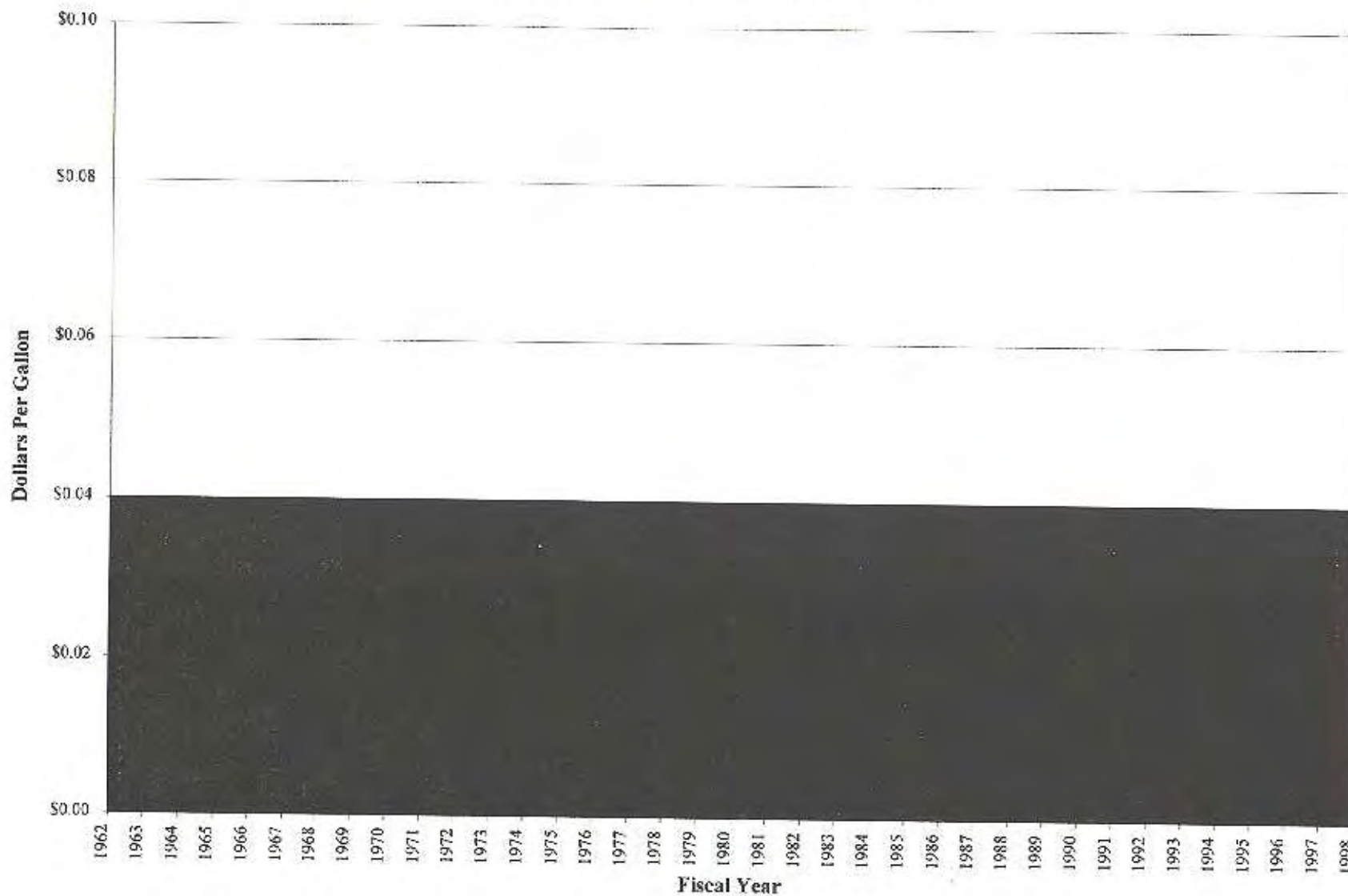


p=preliminary

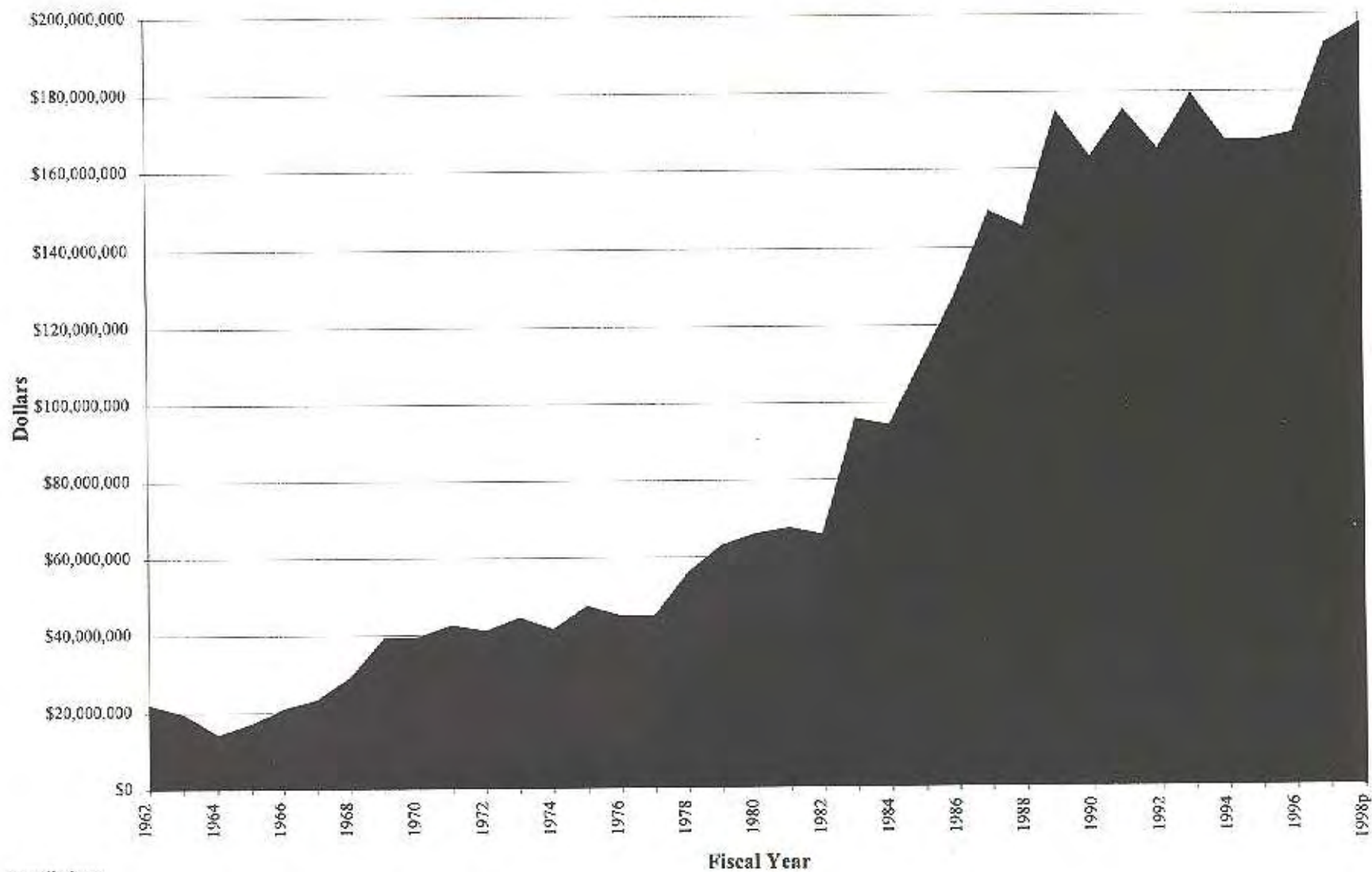
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Aviation Fuel Tax: Rate 1962-1998



Aviation Fuel Tax: Taxable Sales 1962-1998



p-preliminary

Aviation Motor Fuel Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

1966

Included in Special Fuel Tax.

1985

(definition changed and treated as a separate tax)

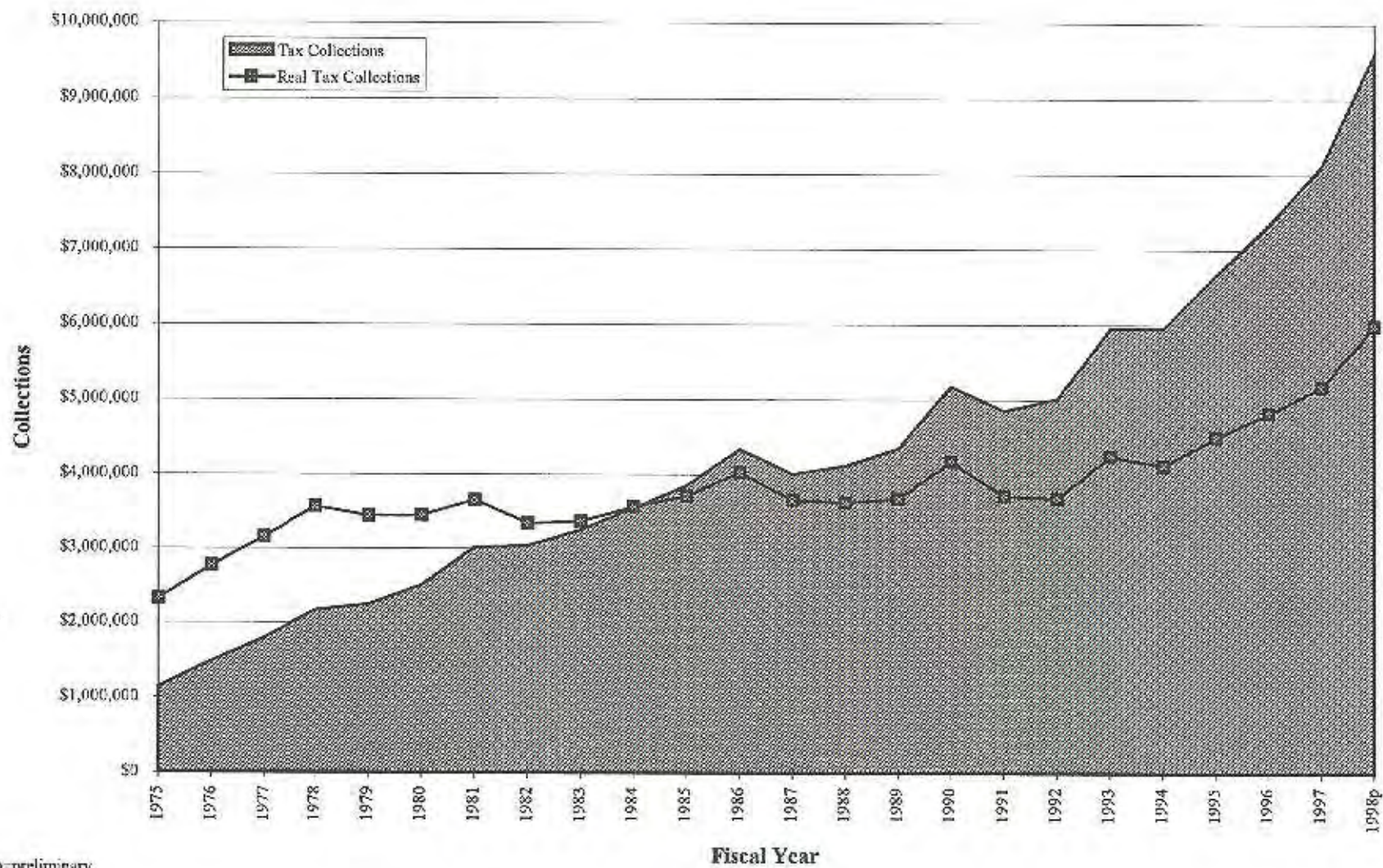
The sale or use of gasoline or special fuel sold at airports for airplane use.

SECTION XIII

Proportional Registration Fee

Proportional Registration Fees				
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate \$</i>
1975	1,141,001	2,314,404	1.93	3.00
1976	1,486,776	2,763,524	2.24	3.00
1977	1,795,834	3,156,123	2.48	3.00
1978	2,159,314	3,563,224	2.70	3.00
1979	2,238,762	3,433,684	2.51	3.00
1980	2,497,909	3,440,646	2.42	3.00
1981	3,010,281	3,653,254	2.48	3.00
1982	3,033,158	3,336,807	2.20	3.00
1983	3,247,862	3,365,660	2.16	3.00
1984	3,548,030	3,562,279	2.23	3.00
1985	3,851,087	3,706,532	2.29	3.00
1986	4,331,801	4,025,837	2.45	3.00
1987	4,004,009	3,853,293	2.20	3.00
1988	4,117,914	3,624,924	2.16	3.00
1989	4,345,542	3,673,324	2.17	3.00
1990	5,177,409	4,175,330	2.45	3.00
1991	4,848,892	3,709,940	2.15	3.00
1992	5,010,260	3,678,605	2.07	3.00
1993	5,956,575	4,245,599	2.33	3.00
1994	5,950,390	4,117,917	2.21	3.00
1995	6,660,883	4,494,523	2.35	3.00
1996	7,338,385	4,815,213	2.46	3.00
1997	8,118,716	5,174,453	2.58	3.00
1998p	9,612,115	5,988,857	2.92	3.00
Real numbers are based on using the CPI and population of the previous year. p=preliminary. The CPI base period for real numbers: 1982 to 1984 = 100.				

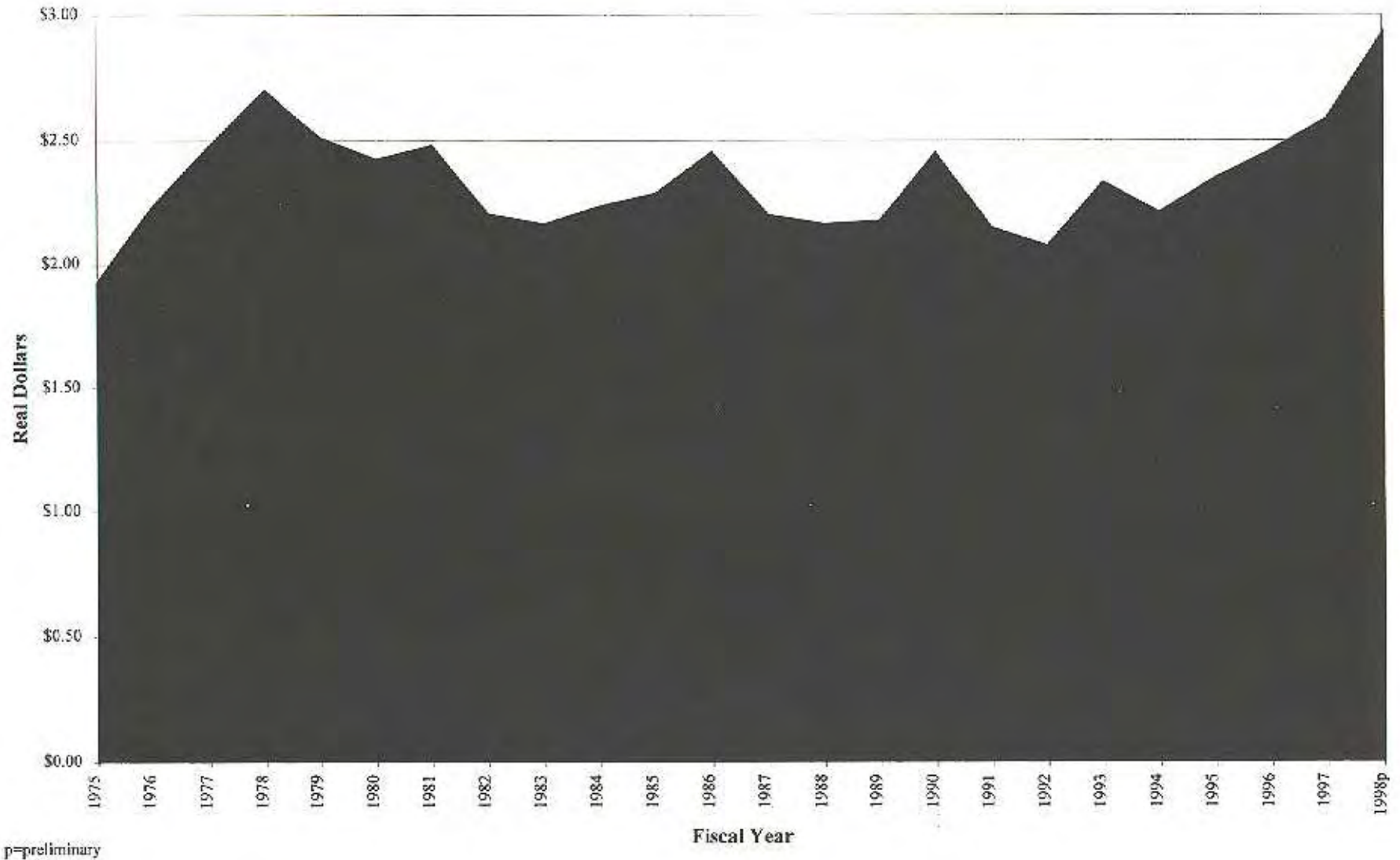
Proportional Registration Fee: Collections 1975-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Proportional Registration Fees: Real Per Capita 1975-1998

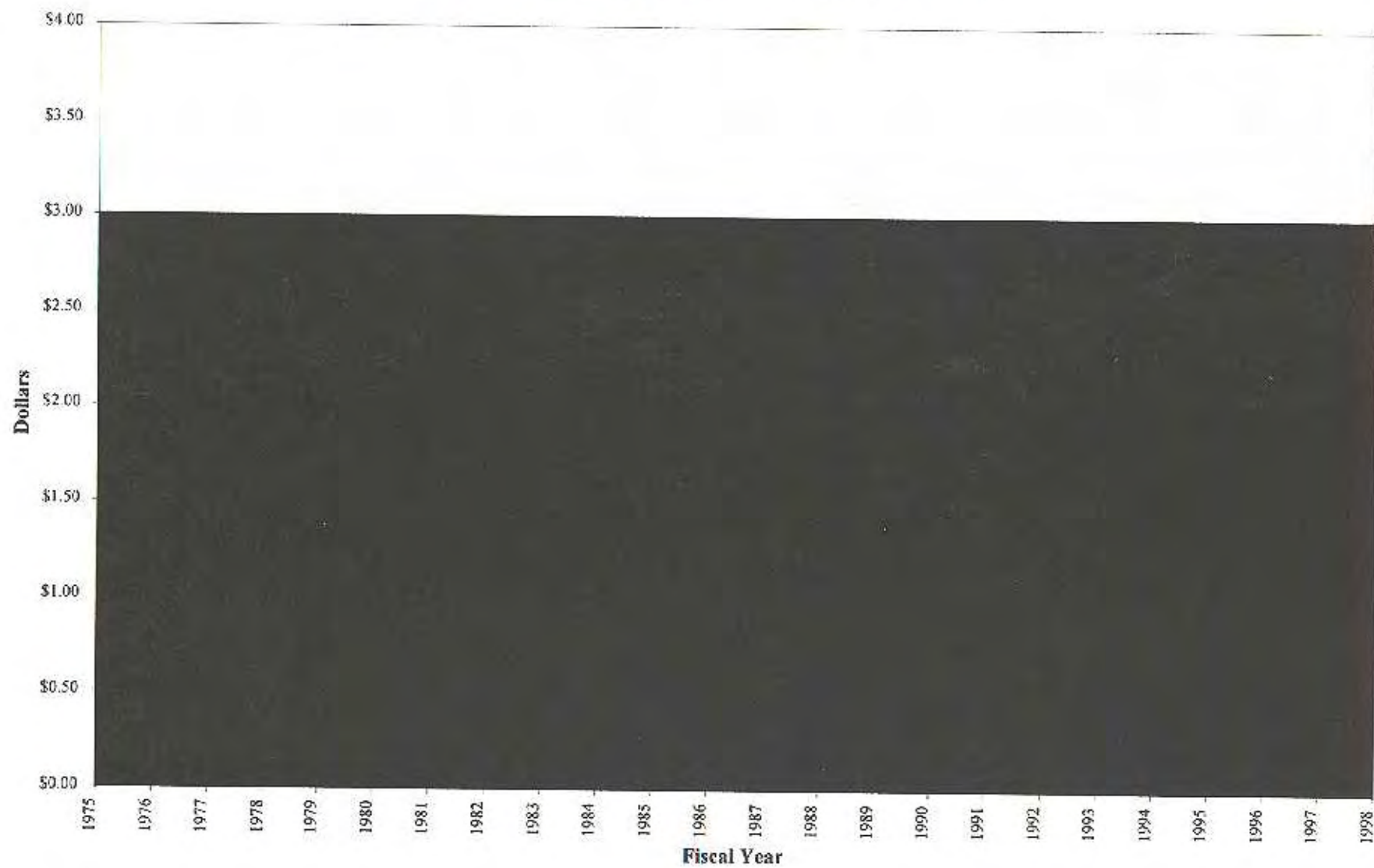
187



Real numbers are based using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Proportional Registration Fee: Rate 1975-1998



Proportional Registration

Changes to Tax Base and Other Legislative Changes (1966-1998)

1966

Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles which are trailers or semi-trailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration. Section 41-1-1 (jj); 41-1-88(1), (2), 41-1-127, U.C.A. The formula for computing the fee for proportional registration is:

<u>In State Miles</u>		Sum necessary to register each vehicle of the fleet based on
Total Fleet Miles	X	otherwise applicable registration fees in Section 41-1-127.

1969

(Effective July 1)

The legislation increased half year fee from 50 percent to 60 percent of the annual fee.

SECTION XIV

Highway Use Tax

Highway Use Tax			
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>
1975	627,638	1,273,099	1.06
1976	630,099	1,171,188	0.95
1977	835,755	1,468,814	1.15
1978	1,093,352	1,804,211	1.37
1979	1,142,088	1,751,669	1.28
1980	1,373,959	1,892,506	1.33
1981	1,642,503	1,993,329	1.35
1982	1,711,622	1,882,972	1.24
1983	1,777,861	1,842,343	1.18
1984	2,055,234	2,063,488	1.29
1985	2,026,029	1,949,980	1.20
1986	2,171,022	2,017,678	1.23
1987	2,065,650	1,884,717	1.13
1988	2,239,766	1,971,625	1.17
1989	2,513,722	2,124,871	1.26
1990	2,944,579	2,374,660	1.39
1991	2,595,663	1,985,970	1.15
1992	2,852,264	2,094,173	1.18
1993	3,398,890	2,422,587	1.33
1994	3,094,509	2,141,529	1.15
1995	3,680,133	2,483,221	1.30
1996	3,970,895	2,605,574	1.33
1997	4,485,058	2,858,546	1.43
1998p	4,484,420	2,794,031	1.36

Real numbers are based on using the CPI and population of the previous year. p=preliminary.
The CPI base period for real numbers: 1982 to 1984 = 100.

Highway Use Tax Rate

1975-1980:

(a) Multiply the original price of the vehicle by 25% during the first year of the vehicle's life and, for subsequent calendar years, 23%, 20%, 16% and 12%, respectively, and by 8% for the sixth year and each year thereafter, provided, that the minimum value for a power unit is \$250 and the minimum value for a trailer or semitrailer is \$100;

(b) Multiplying the total value computed under (a) above, by the quotient obtained by dividing, for the last calendar year, the total tax collected on the assessed value of commercial vehicles in all counties of the state by the total assessed value of all commercial vehicles in all counties;

(c) Multiply the value for the total fleet determined under (b) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

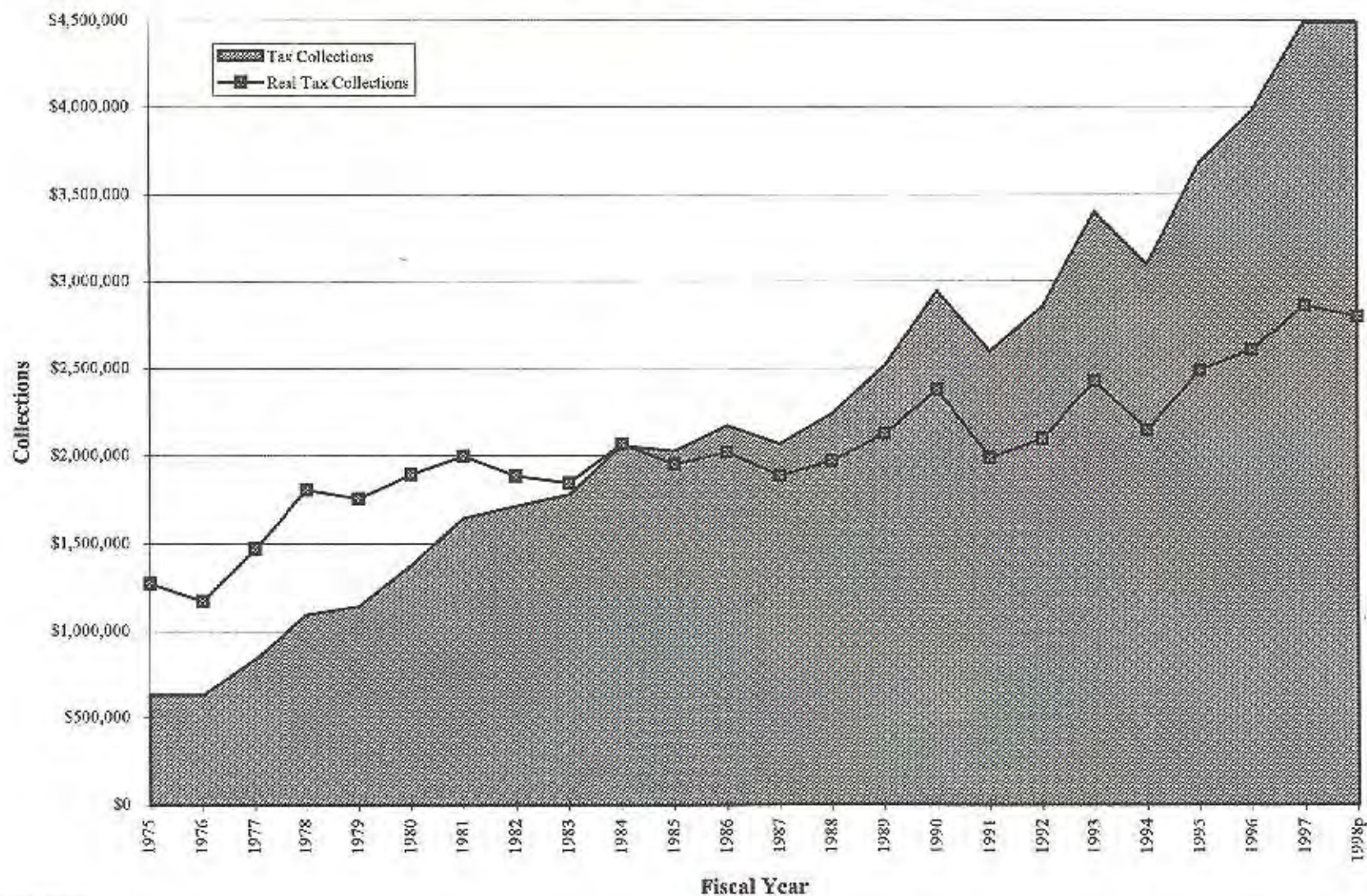
1 Jul 1980 - present:

(a) Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 Lbs	\$100
18,001 - 33,000 Lbs	\$200
33,001 - 48,000 Lbs	\$300
48,001 - 63,000 Lbs	\$450
63,001 Lbs and over	\$600

(b) Multiply the value for the total fleet determined under (a) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Highway Use Tax: Collections 1975-1998

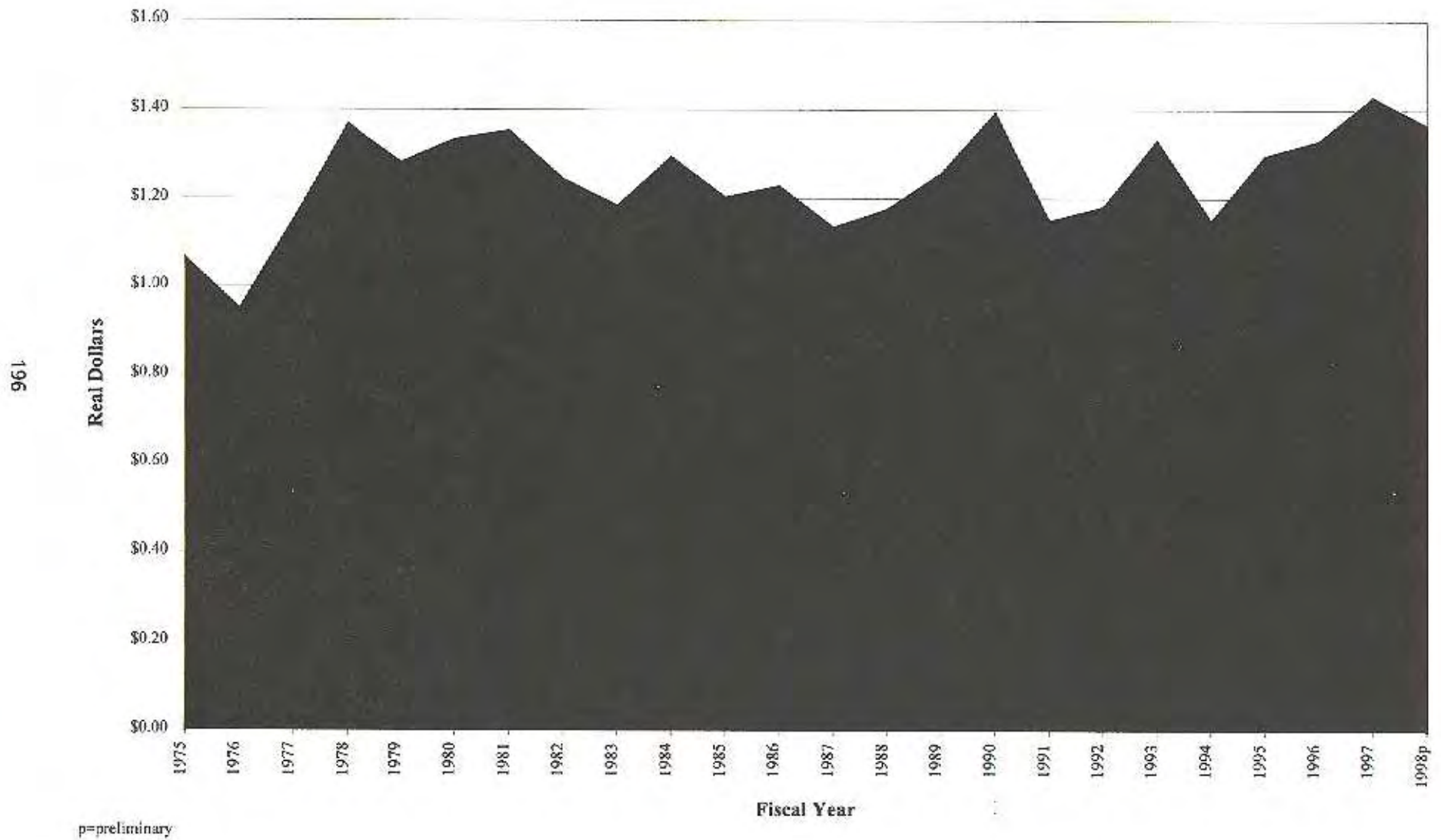


p-preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Highway Use Tax: Real Per Capita 1975-1998



Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Highway Use Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

Every owner of proportionally registered vehicles who has not presented the certificate required by Section 41-1-32 (i.e., has not paid personal property tax to the county assessor), and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax. Section 41-1-88(30), U.C.A.

EXCISE TAXES

SECTION XV

Cigarette and Tobacco Tax

Cigarette & Tobacco Tax

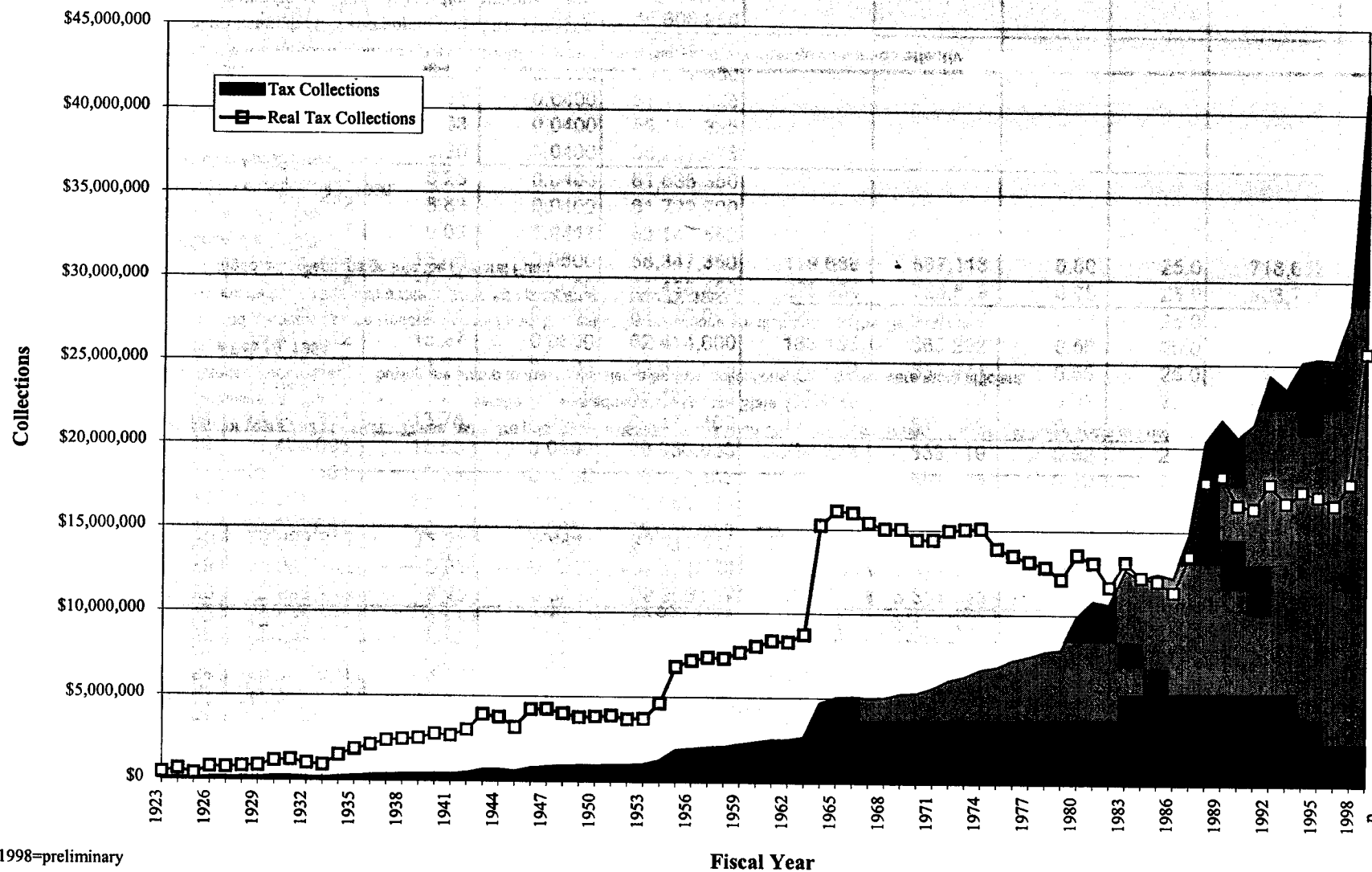
Fiscal Year	Cigarette Tax					Tobacco Tax					Notes
	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate \$ Per Pack	Packs Sold	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Sales	
1923	69,000	410,714	0.88	0.0200	3,450,000						1
1924	106,000	619,883	1.31	0.0200	5,300,000						
1925	61,000	356,725	0.74	0.0200	3,050,000						
1926	129,000	737,143	1.51	0.0200	6,450,000						2
1927	128,000	723,164	1.46	0.0200	6,400,000						
1928	136,000	781,609	1.56	0.0200	6,800,000						
1929	143,000	836,257	1.66	0.0200	7,150,000						
1930	193,000	1,128,655	2.22	0.0200	9,650,000						
1931	197,000	1,179,641	2.32	0.0200	9,850,000						
1932	150,251	988,493	1.92	0.0200	7,512,550						
1933	120,045	876,241	1.69	0.0200	6,002,250						
1934	189,396	1,456,892	2.79	0.0200	9,469,800						2
1935	243,165	1,814,664	3.46	0.0200	12,158,250						
1936	284,493	2,076,591	3.94	0.0200	14,224,650						
1937	326,264	2,347,223	4.45	0.0200	16,313,200						
1938	348,473	2,419,951	4.58	0.0200	17,423,650						
1939	348,921	2,474,617	4.63	0.0200	17,446,050						
1940	380,442	2,736,993	5.04	0.0200	19,022,100						
1941	369,427	2,638,764	4.78	0.0200	18,471,350						
1942	438,577	2,983,517	5.41	0.0200	21,928,850						
1943	634,137	3,890,411	6.77	0.0200	31,706,850						
1944	646,326	3,735,988	5.92	0.0200	32,316,300						
1945	553,147	3,142,881	5.19	0.0200	27,657,350						
1946	757,165	4,206,472	7.12	0.0200	37,858,250						
1947	826,940	4,240,718	6.65	0.0200	41,347,000						
1948	888,009	3,982,103	6.26	0.0200	44,400,450						
1949	903,123	3,747,398	5.74	0.0200	45,156,150						
1950	905,489	3,804,576	5.67	0.0200	45,274,450						
1951	931,213	3,863,954	5.55	0.0200	46,560,650						
1952	951,777	3,660,681	5.19	0.0200	47,588,850						
1953	978,855	3,693,792	5.10	0.0200	48,942,750						

Fiscal Year	Cigarette Tax					Tobacco Tax					Notes
	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate \$ Per Pack	Packs Sold	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Taxable Sales	
1954	1,231,463	4,612,221	6.24	0.0258	47,675,687						3,4
1955	1,824,278	6,781,703	9.04	0.0400	45,606,950						
1956	1,917,469	7,154,735	9.14	0.0400	47,936,725						
1957	1,996,378	7,339,625	9.07	0.0400	49,909,450						
1958	2,045,613	7,279,762	8.81	0.0400	51,140,325						
1959	2,206,133	7,633,678	9.03	0.0400	55,153,325						
1960	2,329,515	8,005,206	9.20	0.0400	58,237,875						
1961	2,465,414	8,329,101	9.25	0.0400	61,635,350						5
1962	2,471,708	8,266,582	8.83	0.0400	61,792,700						
1963	2,630,727	8,711,017	9.09	0.0417	63,147,552						
1964	4,667,788	15,254,209	15.66	0.0800	58,347,350	179,658	587,118	0.60	25.0	718,632	
1965	4,995,076	16,113,148	16.48	0.0800	62,438,450	225,934	728,819	0.75	25.0	903,736	
1966	5,042,644	16,008,394	16.15	0.0800	63,033,050	193,444	614,108	0.62	25.0	773,776	6
1967	4,993,168	15,411,012	15.27	0.0800	62,414,600	183,155	565,293	0.56	25.0	732,620	
1968	5,028,470	15,055,299	14.77	0.0800	62,855,875	179,572	537,641	0.53	25.0	718,288	
1969	5,238,619	15,053,503	14.63	0.0800	65,482,738	182,860	525,460	0.51	25.0	731,440	
1970	5,294,104	14,425,351	13.78	0.0800	66,176,300	190,836	519,989	0.50	25.0	763,344	
1971	5,596,549	14,424,095	13.53	0.0800	69,956,863	214,843	553,719	0.52	25.0	859,372	7
1972	6,057,789	14,957,504	13.59	0.0800	75,722,363	223,404	551,615	0.50	25.0	893,616	
1973	6,291,683	15,051,873	13.26	0.0800	78,646,038	228,956	547,742	0.48	25.0	915,824	
1974	6,702,487	15,095,691	12.90	0.0800	83,781,088	238,302	536,716	0.46	25.0	953,208	
1975	6,862,185	13,919,239	11.60	0.0800	85,777,313	267,705	543,012	0.45	25.0	1,070,820	
1976	7,268,563	13,510,340	10.93	0.0800	90,857,038	264,266	491,201	0.40	25.0	1,057,064	
1977	7,482,565	13,150,378	10.31	0.0800	93,532,063	302,307	531,295	0.42	25.0	1209228.0	8
1978	7,775,024	12,830,073	9.72	0.0800	97,187,800	314,188	518,462	0.39	25.0	1256752.0	
1979	7,908,215	12,129,164	8.87	0.0800	98,852,688	334,527	513,078	0.38	25.0	1338108.0	
1980	9,853,608	13,572,463	9.56	0.0983	100,209,580	417,634	575,253	0.41	25.0	1,670,536	
1981	10,794,895	13,100,601	8.89	0.1000	107,948,950	498,475	604,945	0.41	25.0	1,993,900	9
1982	10,612,198	11,674,585	7.71	0.1000	106,121,980	552,768	608,106	0.40	25.0	2,211,072	
1983	12,689,134	13,149,362	8.44	0.1183	107,235,139	602,210	624,052	0.40	25.0	2,408,840	
1984	12,195,759	12,244,738	7.68	0.1200	101,631,325	668,036	670,719	0.42	25.0	2,672,144	
1985	12,486,660	12,017,960	7.41	0.1200	104,055,500	697,269	671,096	0.41	25.0	2,789,076	
1986	12,249,017	11,383,845	6.93	0.1200	102,075,142	885,456	822,914	0.50	25.0	3,541,824	10
1987	14,821,945	13,523,672	8.13	0.1292	114,751,134	1,135,228	1,035,792	0.62	34.2	3,322,683	

- 1) Rough estimates for years 1923 to 1931. These years are prior to the existence of the Utah State Tax Commission. The data in these years are not available from the State Tax Commission. Prior to this time, the Cigarette Tax was administered by the State Treasurer.
- 2) The law was changed from the retailer buying the stamp to the wholesaler, after this, collections from the tax were more efficient.
- 3) 4¢ / pack effective Feb 19, 1954.
- 4) First million collected distributed to the Uniform School Fund, the rest of the collections are distributed to the General Fund.
- 5) Tax on Tobacco enacted, Jul 1963 with a rate of 25%; 8¢ / pack effective May 15, 1963.
- 6) Distribution changed: all collections go into the General Fund.
- 7) 10¢ / pack effective Jul 1, 1979.
- 8) 12¢ / pack effective Jul 1, 1982.
- 9) 35% for tobacco tax effective Jul 1, 1986.
- 10) 23¢ / pack effective Apr 27, 1987.
- 11) 26.5¢ / pack effective Jul 1, 1991.
- 12) 51.5¢ / pack effective Jul 1, 1997.

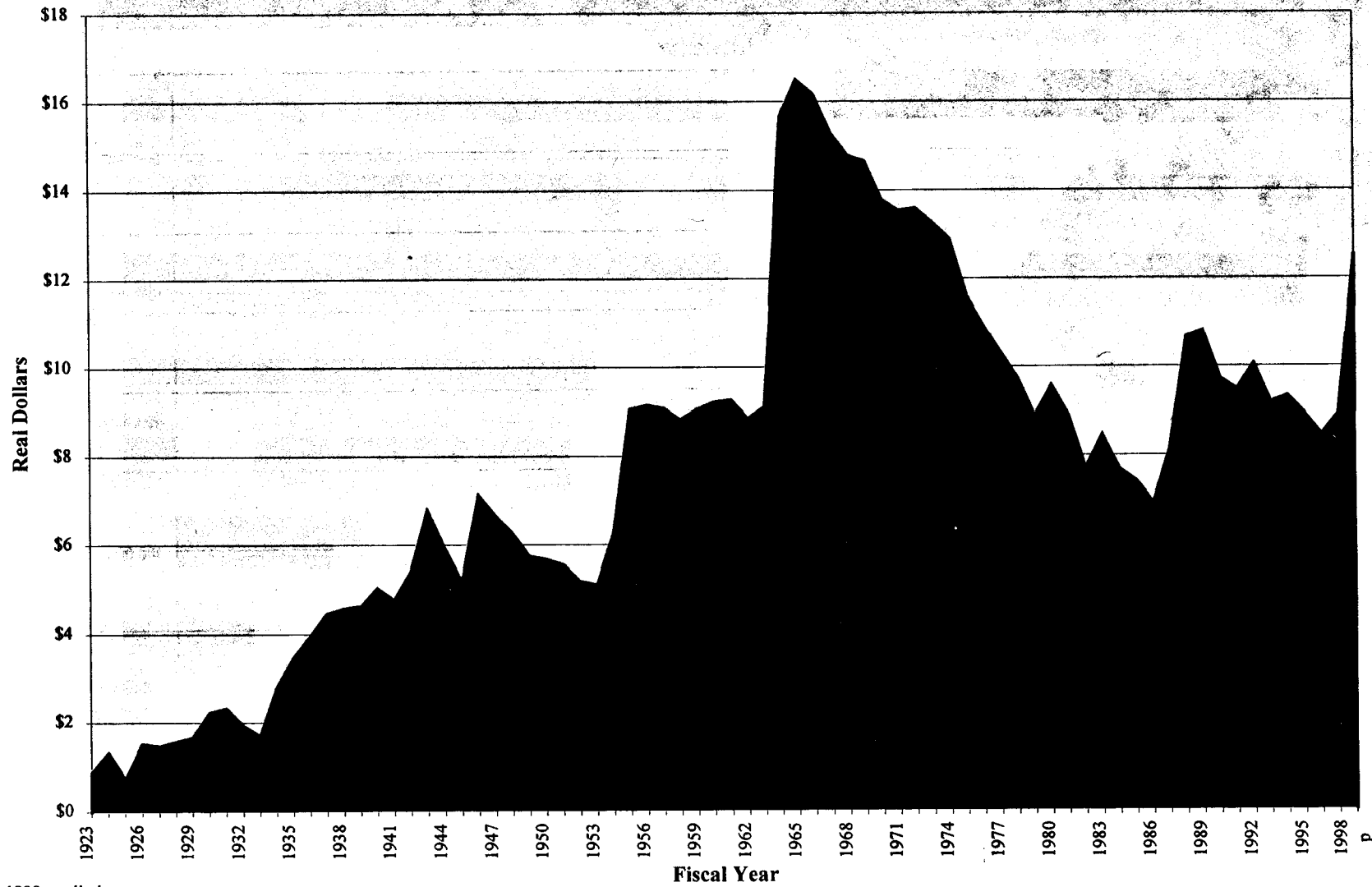
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Cigarette Tax: Collections 1923-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Cigarette Tax: Real Per Capita 1923-1998

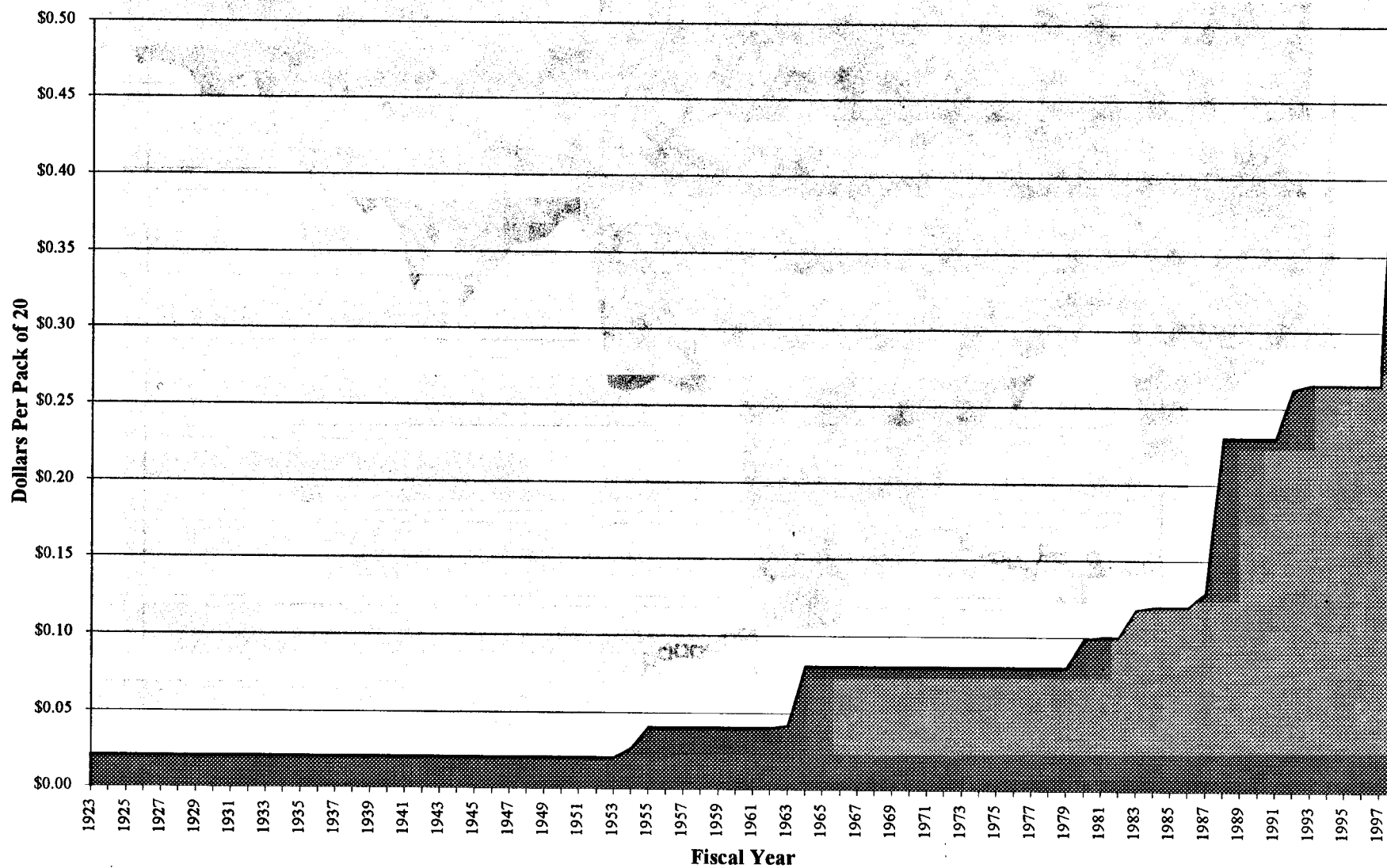


1998=preliminary

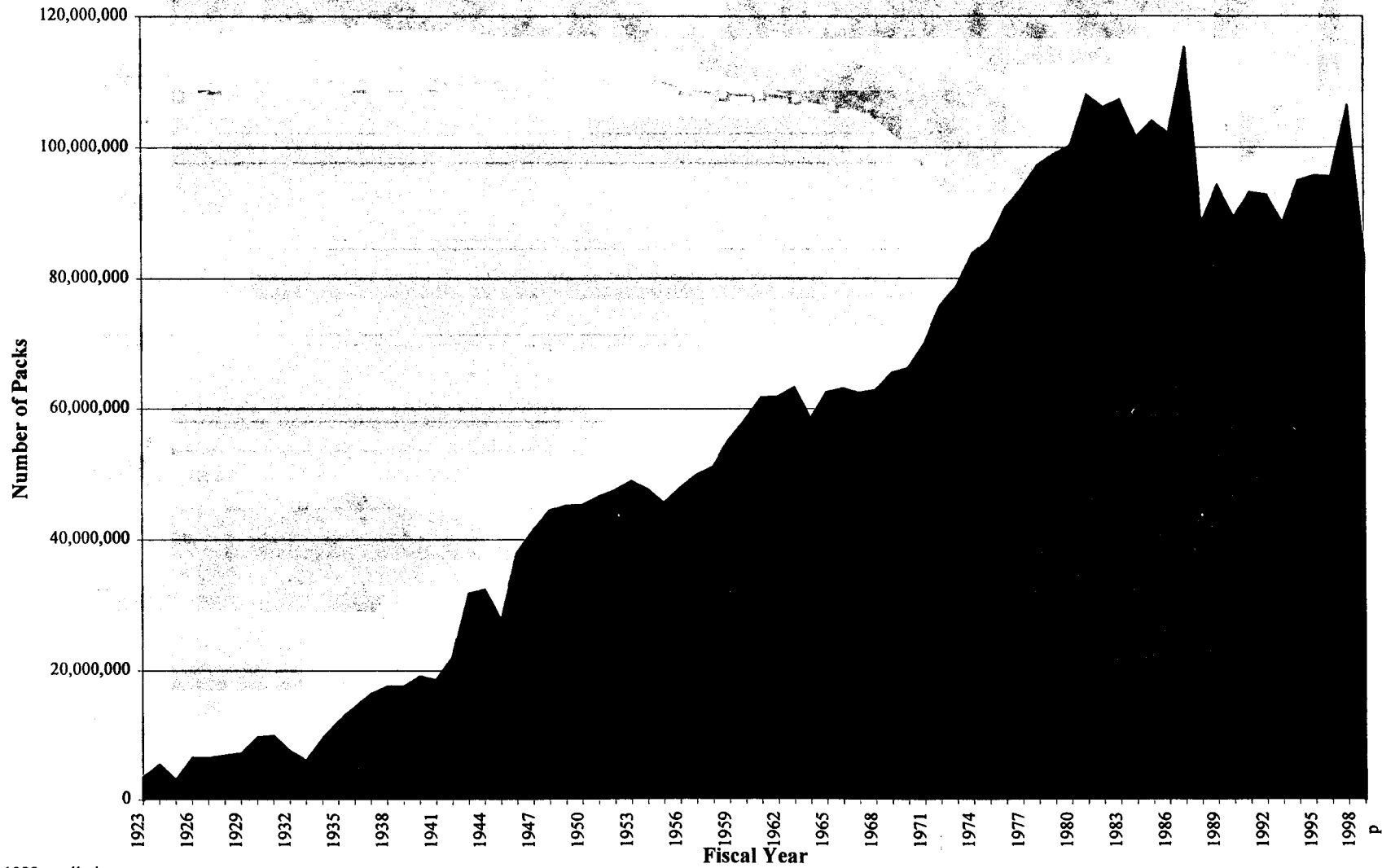
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Cigarette Tax: Rate 1923-1998

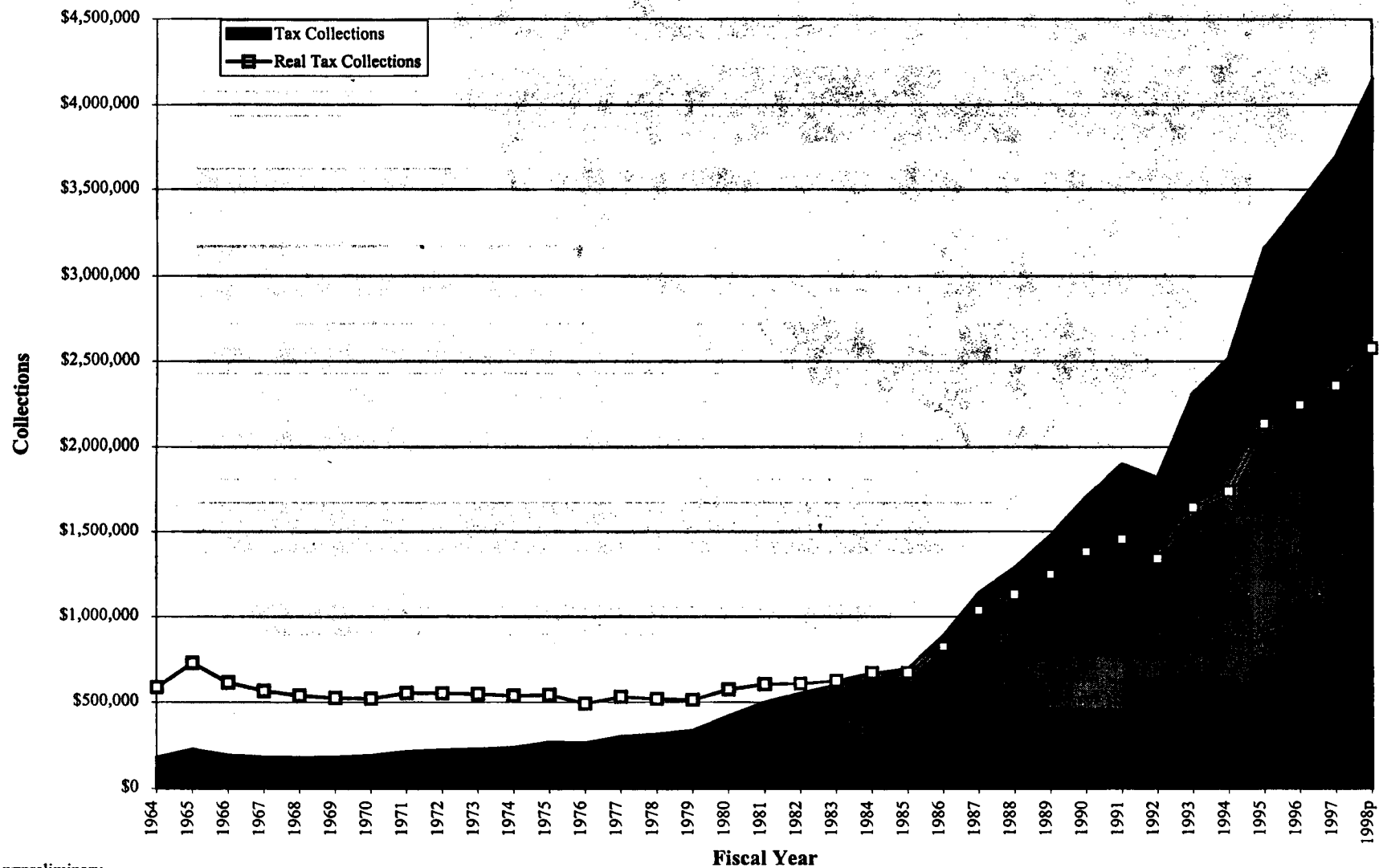


Number of Taxable Pack of Cigarettes Sold 1923-1998



1998=preliminary

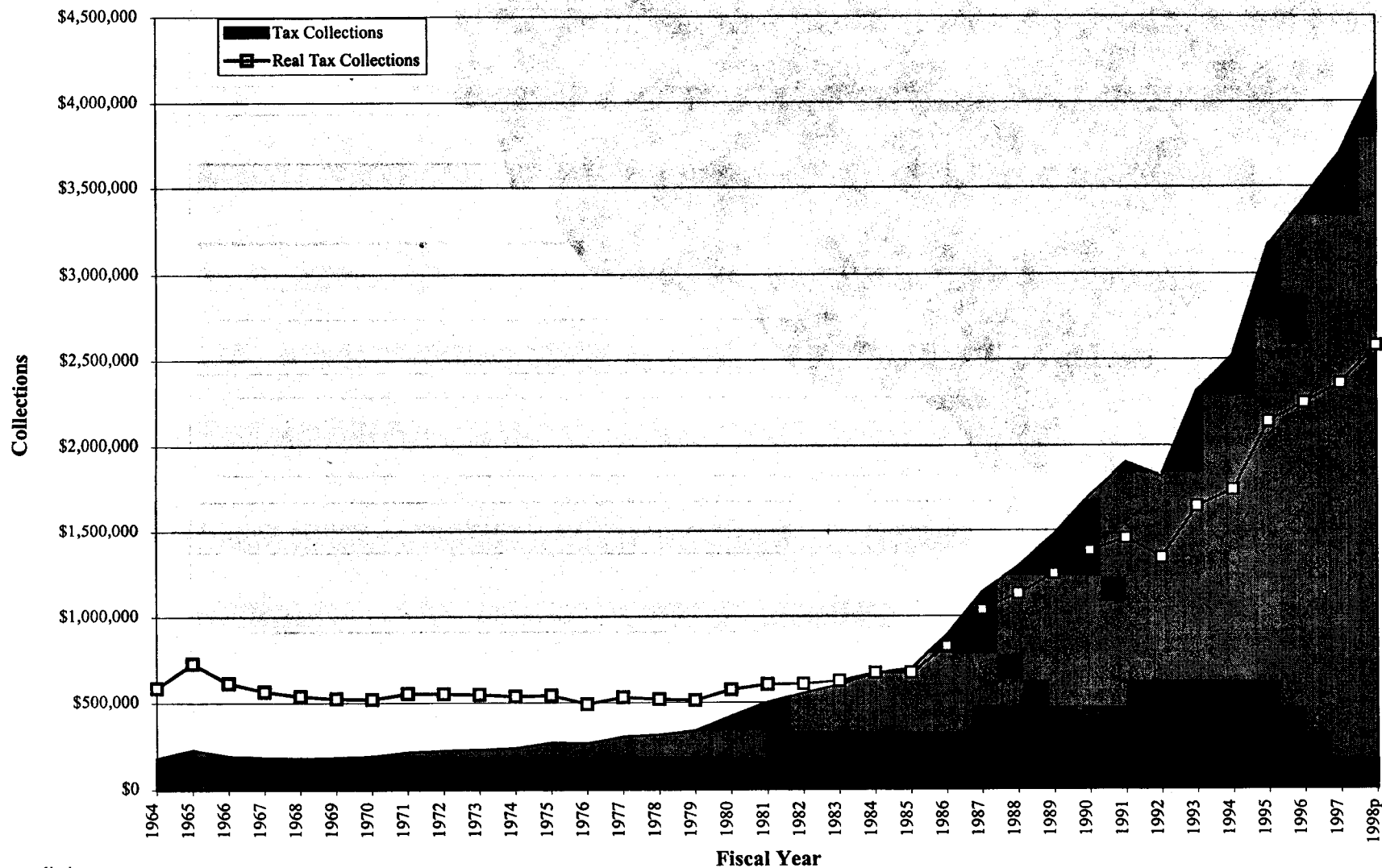
Tobacco Tax: Collections 1964-1998



p=preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Tobacco Tax: Collections 1964-1998

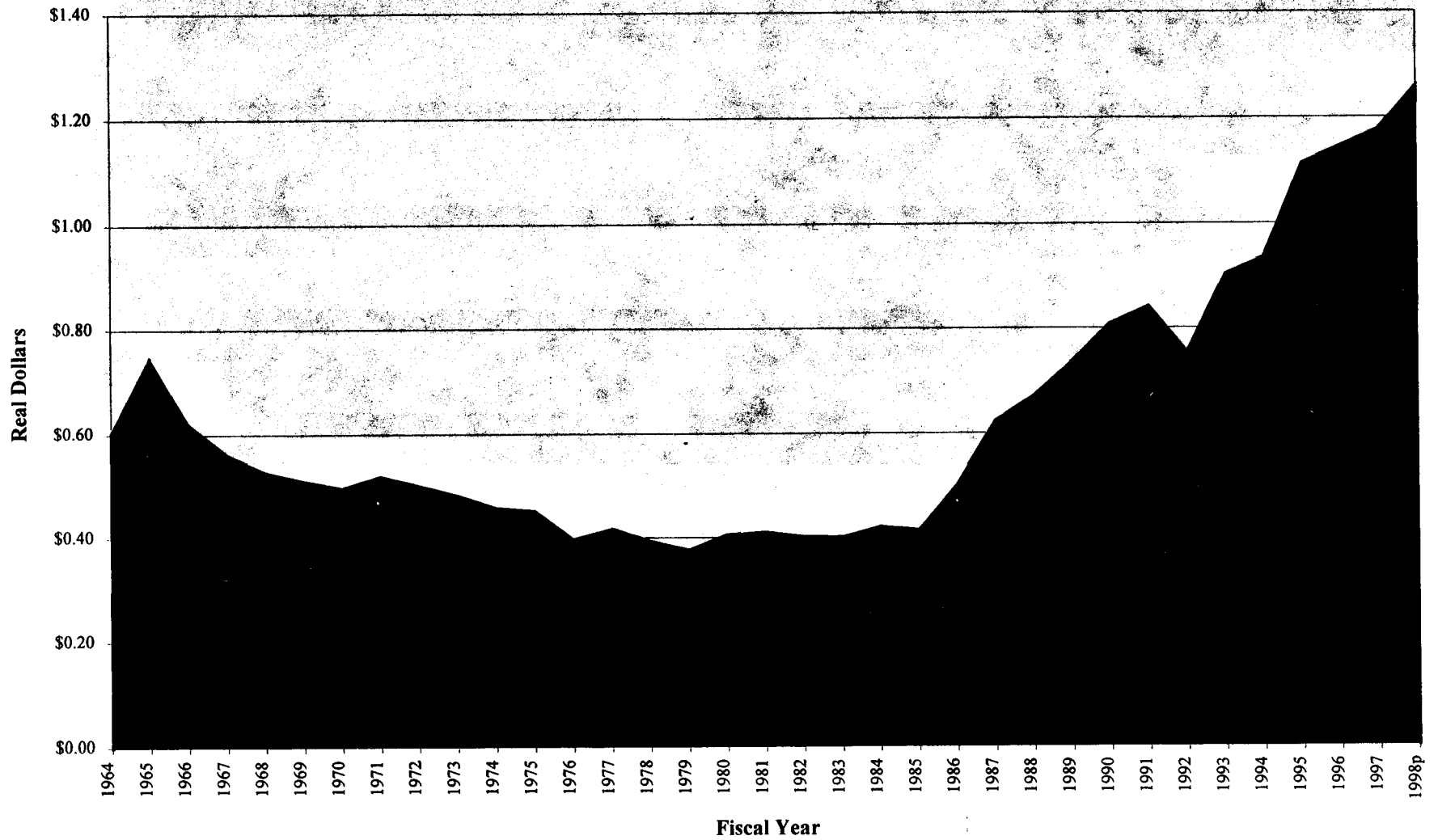


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Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Tobacco Tax: Real Per Capita 1964-1998

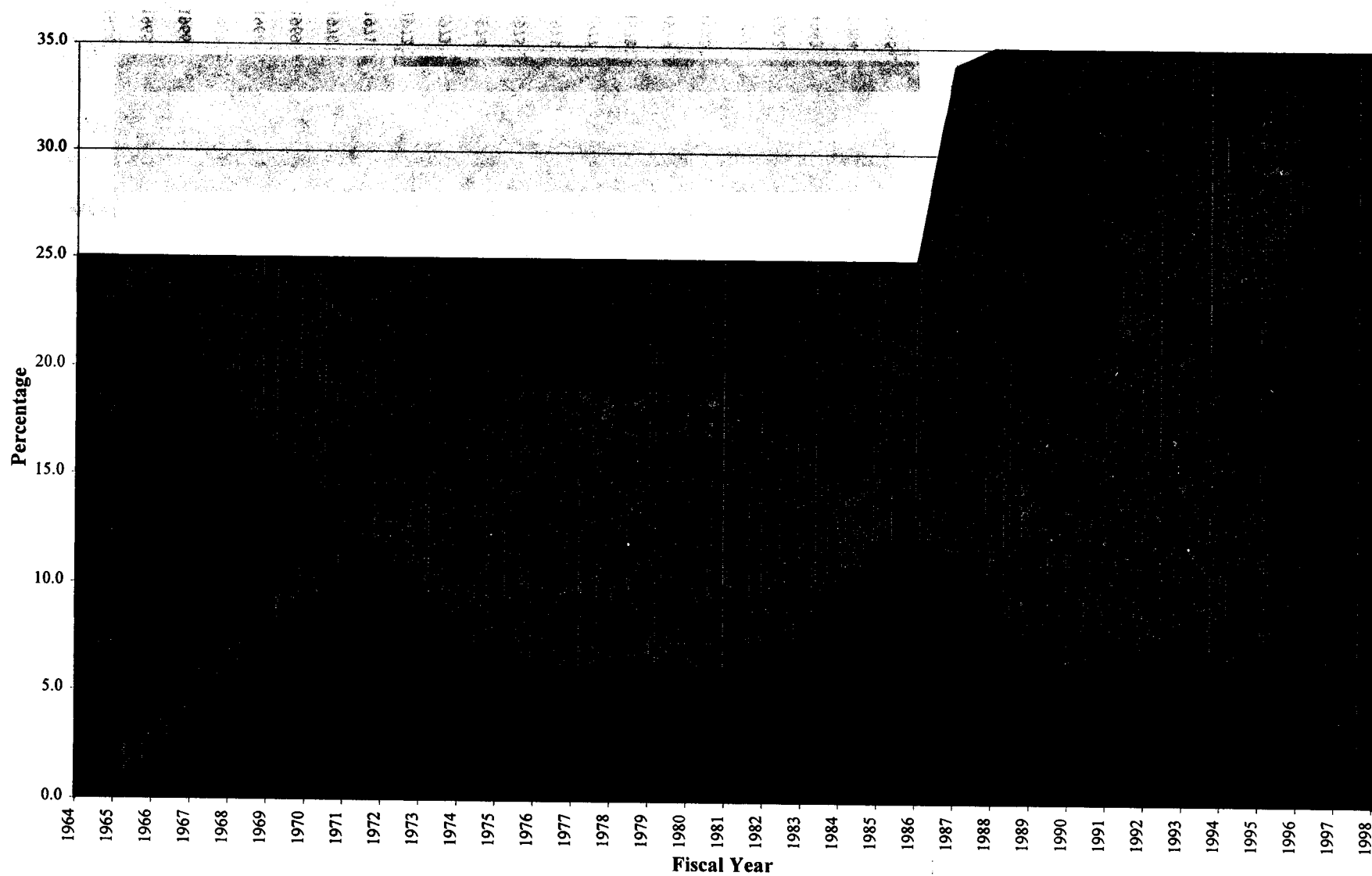


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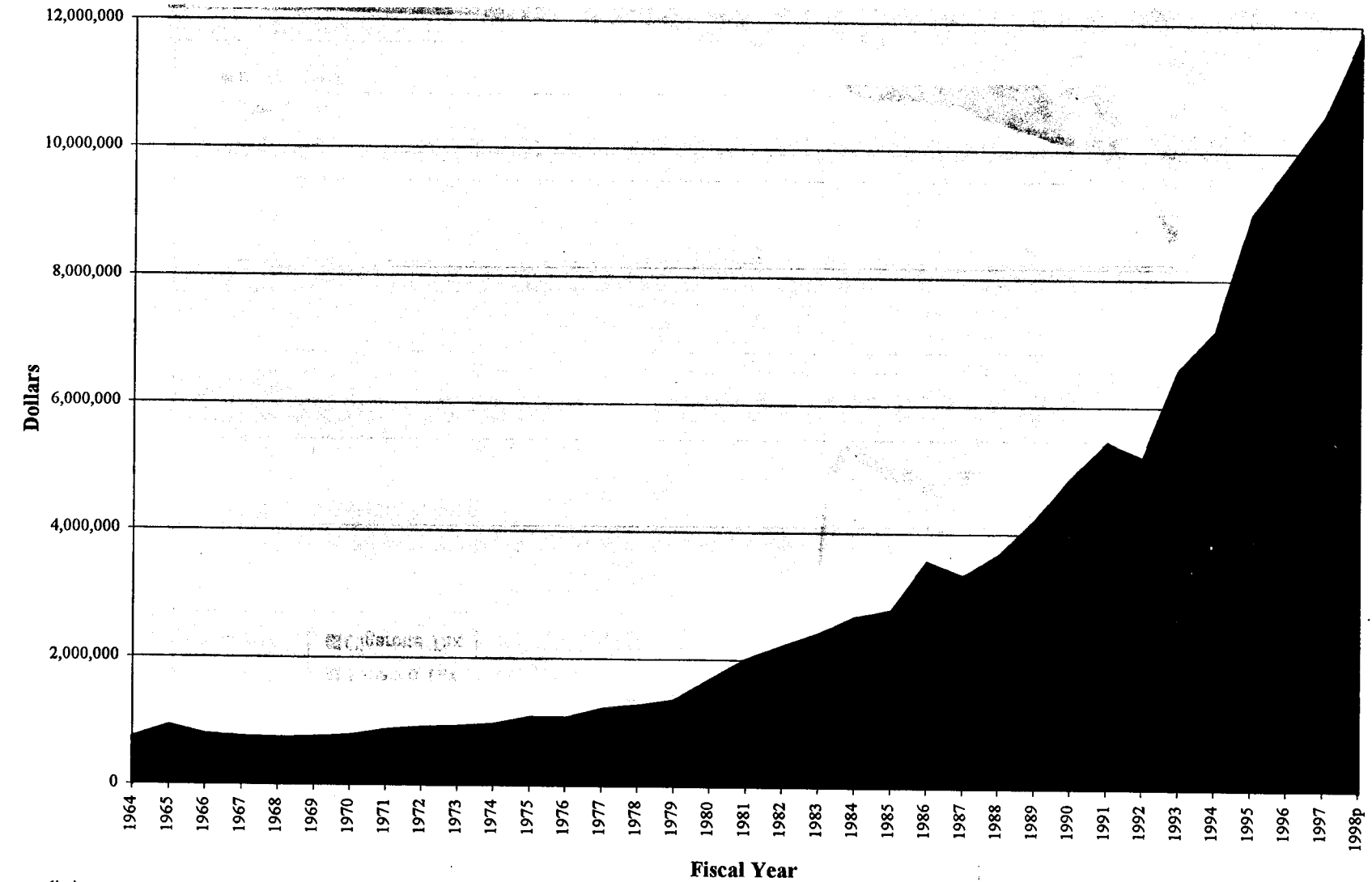
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Tobacco Tax: Rates 1964-1998

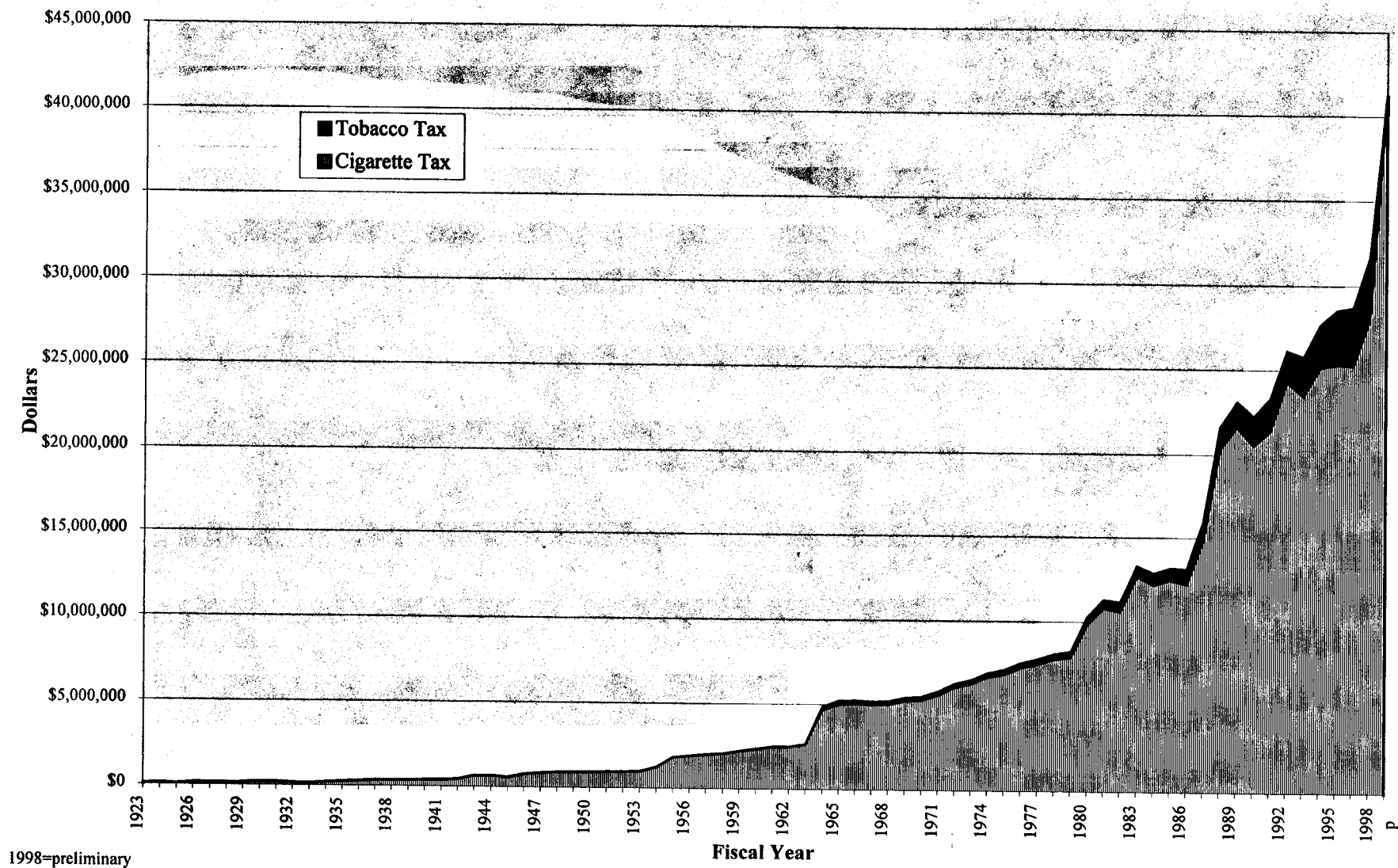


Amount of Taxable Sales of Tobacco Products (other than cigarettes) 1964-1998

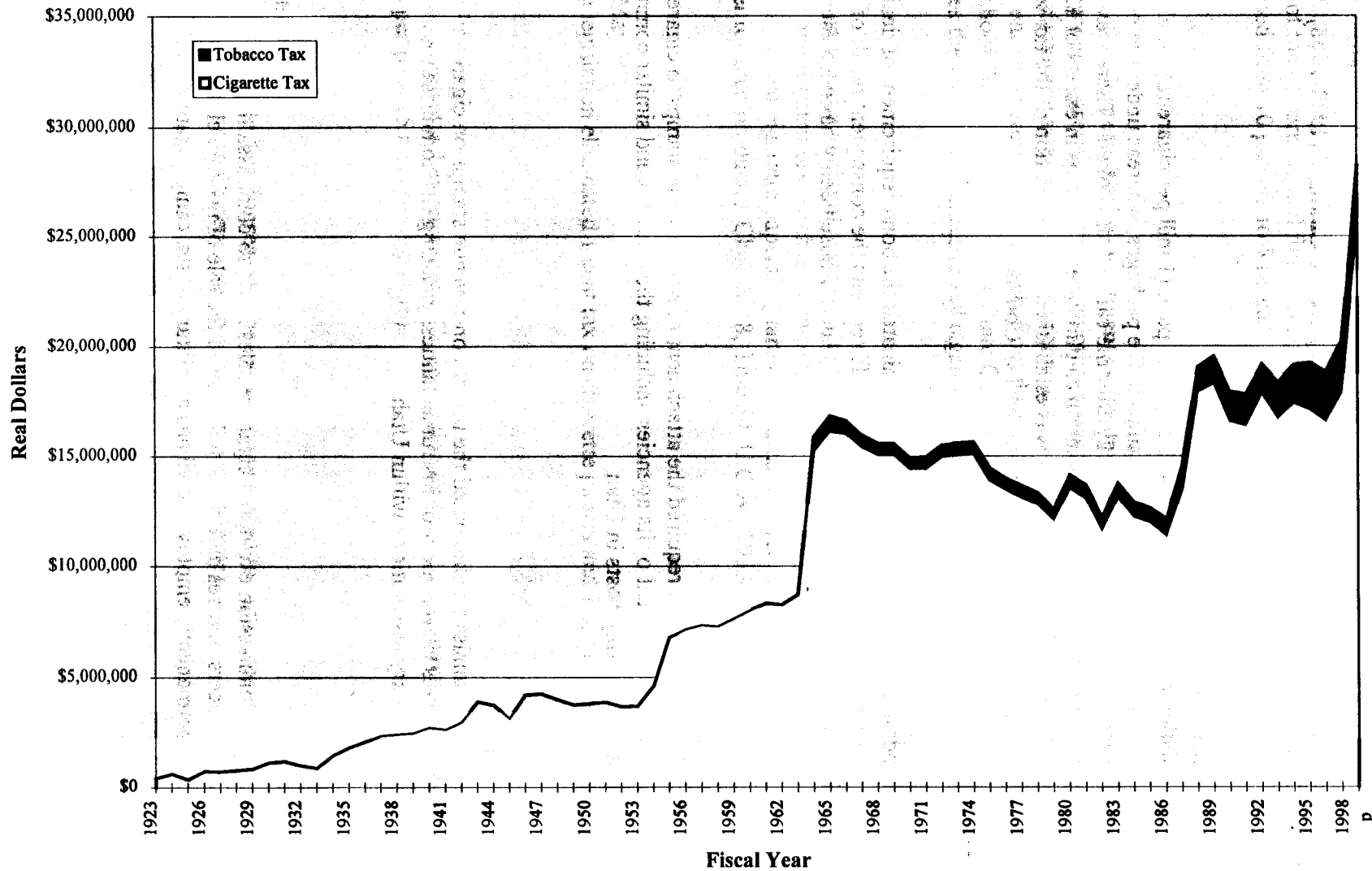


p=preliminary

Cigarette and Tobacco Tax: Collections 1923-1998



Cigarette and Tobacco Tax: Real Collections 1923-1998



1998=preliminary

Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Cigarette and Tobacco Products Tax

Changes to Tax Base and Other Legislative Changes (1933-1998)

1933

(Effective August 5)

Legislation established tax rate at 2 cents per pack (1 mill per cigarette). It also required the jobber or wholesaler to affix the tax stamps to the packages, whereas under the old law the retailer was required to affix the stamps only after the carton was broken. There was also a provision that allowed a 10 percent discount on all purchases of stamps in excess of \$25. An annual license fee of \$10 to sell cigarettes was established. Administration of the tax was transferred over from the State Treasurer to the Tax Commission.

1939

Amendments to the Cigarette Tax Act eliminated the bond requirement of dealers who buy stock to which the proper stamps have been affixed, and the consequent result of allowing the minimum bond of \$500 to be posted by wholesale dealers whose fidelity has been established.

1941

(Effective October)

The Tax Commission required the attachment of non-revenue stamps to cigarettes sold to the United States Government or its agencies, including the canteens and similar commissary establishments at the army posts in Utah.

1943

(Effective June 1)

The Tax Commission eliminated the use of non-revenue stamps on cigarettes covering sales to United States Government or instrumentalities, including the commissaries and canteens on the various military reservations within Utah.

1944

(Effective July 1)

The Tax Commission exempted cigarette sales made to commissioned and non-commissioned officers' messes and clubs and allowed the sale of tax-free cigarettes to military personnel and permanently employed civilians at military posts, camps, stations, etc.

1954

(Effective February 18)

Tax raised to 4 cents per pack (2 mills per cigarette), the additional 2 cents to accrue to the benefit of the uniform school fund. In addition, the discount allowed for purchases over \$25 was decreased from 10 percent to 5 percent.

1963

(Effective July 1)

HB 136 Cigarette Tax Amendments - The tax on cigarettes was increased to 8 cents per pack (4 mills per cigarette), and the tax on other tobacco products was established at 25 percent of the manufacturer's sales price. The discount allowed for purchases over \$25 was decreased from 5 percent to 4 percent. The receipts from the cigarette tax are credited in part to the Uniform School Fund and in part to the State General Fund. In addition, the State General Fund also receives the fees from licenses to sell cigarettes.

1966

Tax on the sale, use, and storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax on cigarettes and cigarette papers. Quarterly returns required of dealers liable for payment of tax on other tobacco products. Chapter 18, Title 59, U.C.A., 1953.

1977

(Effective May 10)

The legislation eliminated 1 cent tax on cigarette papers and 1 ½ cent tax on paper tubes.

1979

(Effective July 1)

SB 65 Cigarette Tax Increase - The legislation increased the cigarette tax from 8 cents to 10 cents per pack (5 mills per cigarette).

1982

(Effective July 1)

SB 6 Cigarette Tax Increase - The legislation provided for an increase of the tax on cigarettes from 10 cents to 12 cents per pack (6 mills per cigarette).

1986

(Effective July 1)

The tax on tobacco products other than cigarettes was increased from 25 percent to 35 percent of manufacturers sales price.

1987

(Effective April 27)

HB 35 Cigarette Tax Increase - The legislation increased the cigarette tax rate by 11 cents per pack. The increase raised the cigarettes to 23 cents per pack of 20 (1.15 cents per cigarette).

1991

(Effective July 1)

HB 227 Cigarette Tax Increase - The legislation increased the tax rate on cigarettes from 23 cents to 26 ½ cents per pack.

1992

(Effective April 27)

HB 191 Revenue and Taxation - Technical Amendments - The legislation made technical amendments to in lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.

1997

(Effective July 1)

HB 27 Cigarettes - Tax Increase And Regulation - The legislation increased the tax levied on cigarettes by 25 cents per pack (from 1.325 to 2.575 cents per cigarette for cigarettes weighing not more than three pounds per thousand and from 1.925 to 3.175 cents per cigarette for cigarettes weighing in excess of three pounds per thousand) and required the Legislature to appropriate \$250,000 from the revenue increase for a tobacco prevention and control media campaign targeted towards children.

1998

(Effective May 4)

SB 39 Penalties for Sale of Tobacco to Youth - The legislation required cigarette and tobacco products licenses to be renewed every three years at a renewal fee of \$20. Required the Tax Commission to suspend or revoke cigarette and tobacco products licenses as directed by the state Dept. of Health or any local health department. If a license is suspended, the licensee is prohibited from selling cigarettes or tobacco products at that location for 30 days. If a license is revoked, the Tax Commission may not issue to the licensee, or to the business entity using the

license that is revoked, a license to sell cigarettes or tobacco products at that location for one year. Licenses revoked, suspended, or allowed to expire are subject to a \$30 reinstatement fee. The Tax Commission shall provide written notification of the suspension or revocation to the licensee.

SECTION XVI

Beer Tax

Beer Tax						
Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate: \$ / 31 Gallons of Beer	Taxable Gallons	Notes
1934	85,460	657,385	1.26	1.20	2,207,717	Tax enacted on Jan 1, 1934. 80¢ effective Mar 25, 1935.
1935	178,321	1,330,754	2.54	1.13	4,891,992	
1936	104,999	766,416	1.45	0.80	4,068,711	
1937	113,539	816,827	1.55	0.80	4,399,636	
1938	120,060	833,750	1.58	0.80	4,652,325	
1939	112,698	799,277	1.50	0.80	4,367,048	
1940	116,802	840,302	1.55	0.80	4,526,078	
1941	110,364	788,314	1.43	0.80	4,276,605	
1942	124,766	848,748	1.54	0.80	4,834,683	
1943	198,745	1,219,294	2.12	0.80	7,701,369	
1944	198,538	1,147,618	1.82	0.80	7,693,348	
1945	221,057	1,256,006	2.08	0.85	8,062,079	
1946	307,334	1,707,411	2.89	1.10	8,661,231	
1947	306,978	1,574,246	2.47	1.10	8,651,198	
1948	305,830	1,371,435	2.16	1.10	8,618,845	
1949	280,164	1,162,506	1.78	1.10	7,895,531	
1950	277,883	1,167,576	1.74	1.10	7,831,248	
1951	296,063	1,228,477	1.77	1.10	8,343,594	
1952	269,162	1,035,238	1.47	1.10	7,585,475	
1953	215,159	811,921	1.12	1.10	6,063,572	
1954	218,763	819,337	1.11	1.10	6,165,139	
1955	227,938	847,353	1.13	1.10	6,423,707	
1956	258,631	965,041	1.23	1.10	7,288,692	
1957	236,399	869,114	1.07	1.10	6,662,154	
1958	255,459	909,107	1.10	1.10	7,199,299	
1959	240,420	831,903	0.98	1.10	6,775,473	
1960	253,160	869,966	1.00	1.10	7,134,509	
1961	261,234	882,547	0.98	1.10	7,362,049	
1962	285,202	953,853	1.02	1.10	8,037,511	
1963	286,060	947,219	0.99	1.10	8,061,691	
1964	309,303	1,010,794	1.04	1.10	8,716,721	
1965	317,027	1,022,668	1.05	1.10	8,934,397	
1966	302,216	959,416	0.97	1.10	8,516,996	
1967	353,280	1,090,370	1.08	1.10	9,956,073	
1968	342,037	1,024,063	1.00	1.10	9,639,225	
1969	364,256	1,046,713	1.02	1.10	10,265,396	
1970	408,576	1,113,286	1.06	1.10	11,514,415	
1971	432,680	1,115,155	1.05	1.10	12,193,709	\$3.10 effective Jul 1, 1971.
1972	1,211,902	2,992,351	2.72	2.93	12,822,171	
1973	1,413,886	3,382,502	2.98	3.10	14,138,860	
1974	1,507,619	3,395,538	2.90	3.10	15,076,190	
1975	1,629,922	3,306,130	2.76	3.10	16,299,220	
1976	1,692,821	3,146,507	2.55	3.10	16,928,210	
1977	1,904,552	3,347,192	2.63	3.10	19,045,520	
1978	1,985,418	3,276,267	2.48	3.10	19,854,180	
1979	1,913,438	2,934,721	2.15	3.10	19,134,380	
1980	2,174,058	2,994,570	2.11	3.10	21,740,580	

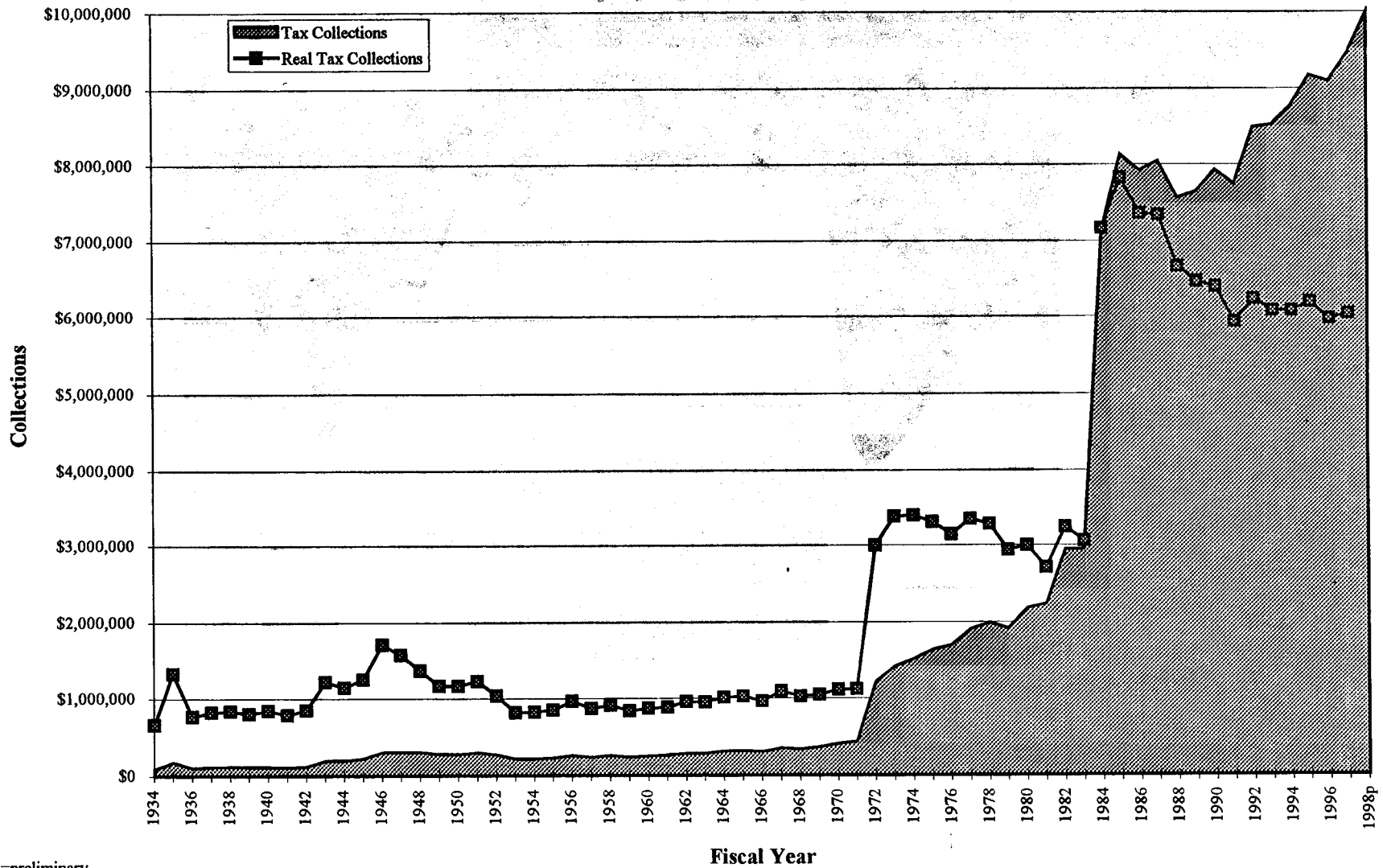
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate: \$ / 31 Gallons of Beer</i>	<i>Taxable Gallons</i>	<i>Notes</i>
1981	2,227,120	2,702,816	1.83	4.12	16,757,456	\$4.12 effective Jul 1, 1981. \$11 effective Jul 1, 1983.
1982	2,942,982	3,237,604	2.14	4.04	22,582,288	
1983	2,949,304	3,056,274	1.96	4.12	22,191,365	
1984	7,134,426	7,163,078	4.49	10.43	21,204,909	
1985	8,129,900	7,824,735	4.82	11.00	22,911,536	
1986	7,918,330	7,359,043	4.48	11.00	22,315,294	
1987	8,042,814	7,338,334	4.41	11.00	22,666,112	
1988	7,559,416	6,654,415	3.97	11.00	21,303,809	
1989	7,640,817	6,458,848	3.82	11.00	21,533,212	
1990	7,926,214	6,392,108	3.75	11.00	22,337,512	
1991	7,743,017	5,924,267	3.43	11.00	21,821,230	
1992	8,480,707	6,226,657	3.51	11.00	23,900,174	
1993	8,515,351	6,069,388	3.33	11.00	23,997,807	
1994	8,774,763	6,072,500	3.25	11.00	24,728,878	
1995	9,166,556	6,185,260	3.23	11.00	25,833,021	
1996	9,090,612	5,964,969	3.04	11.00	25,618,997	
1997	9,460,373	6,029,556	3.01	11.00	26,661,051	
1998p	9,988,838	6,223,575	3.04	11.00	28,150,362	

Bolded numbers represent a weighted average rate based on a one month lag and when the statutory change was made effective.

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Beer Tax: Collections 1934-1998



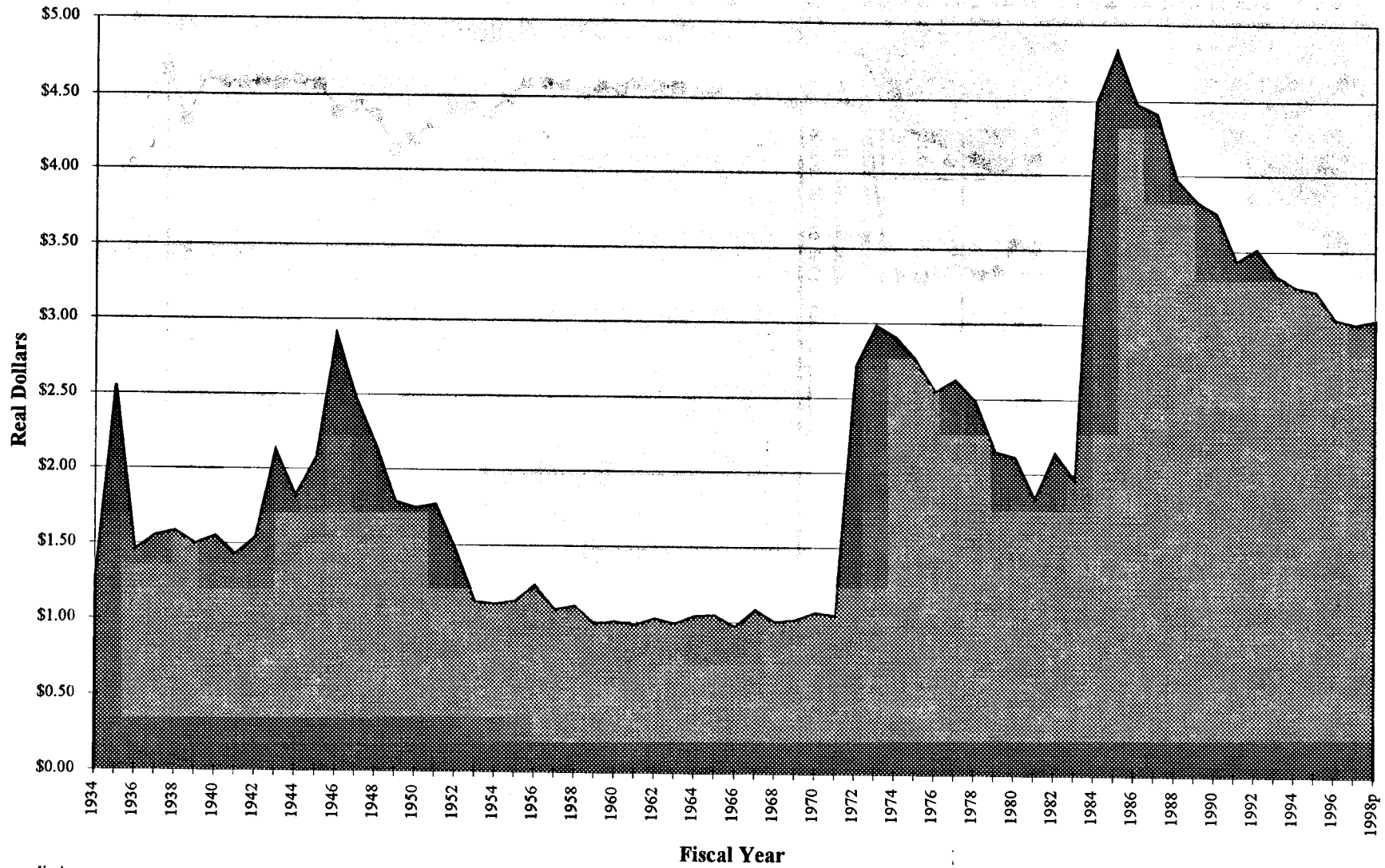
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Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Beer Tax: Real Per Capita 1934-1998

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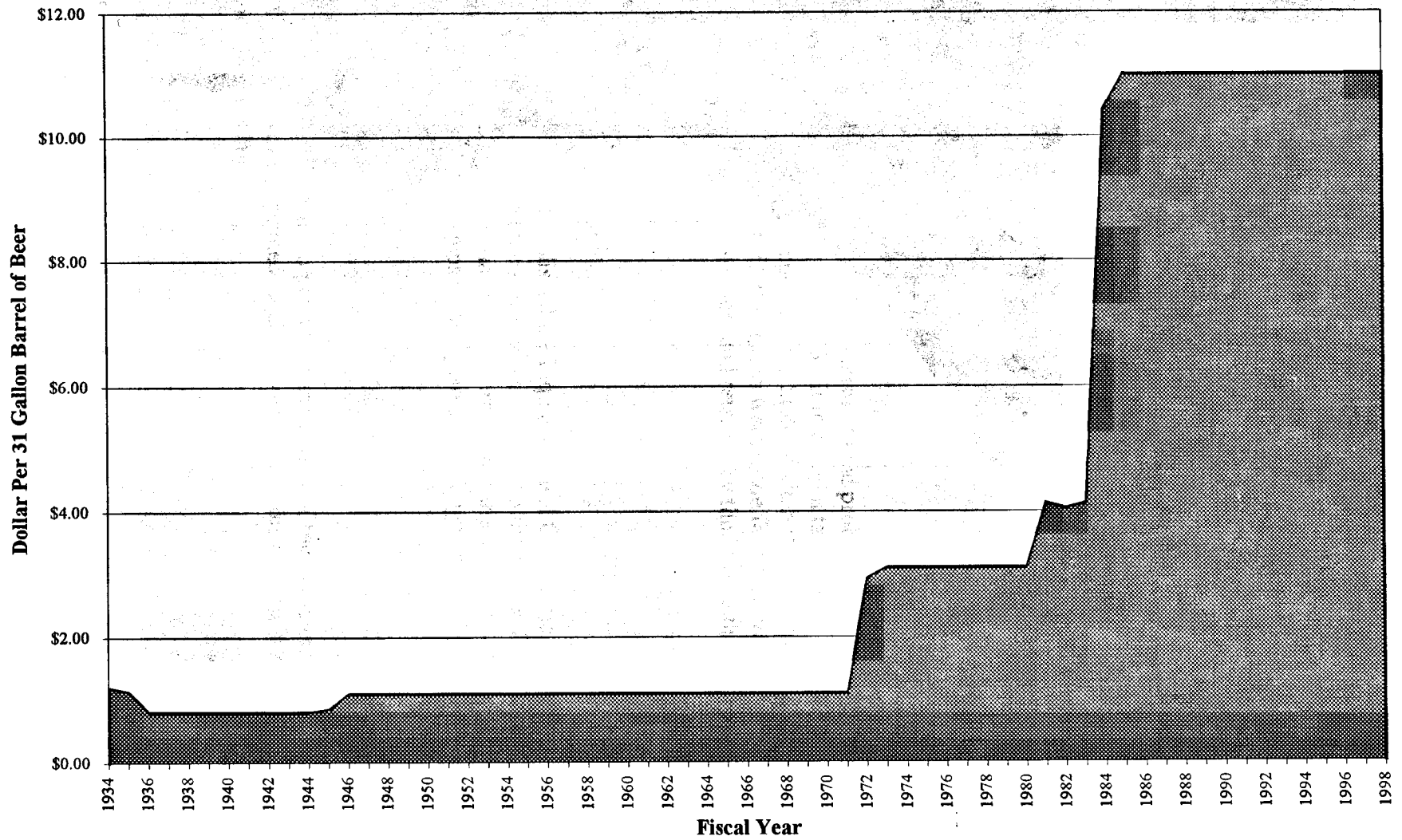


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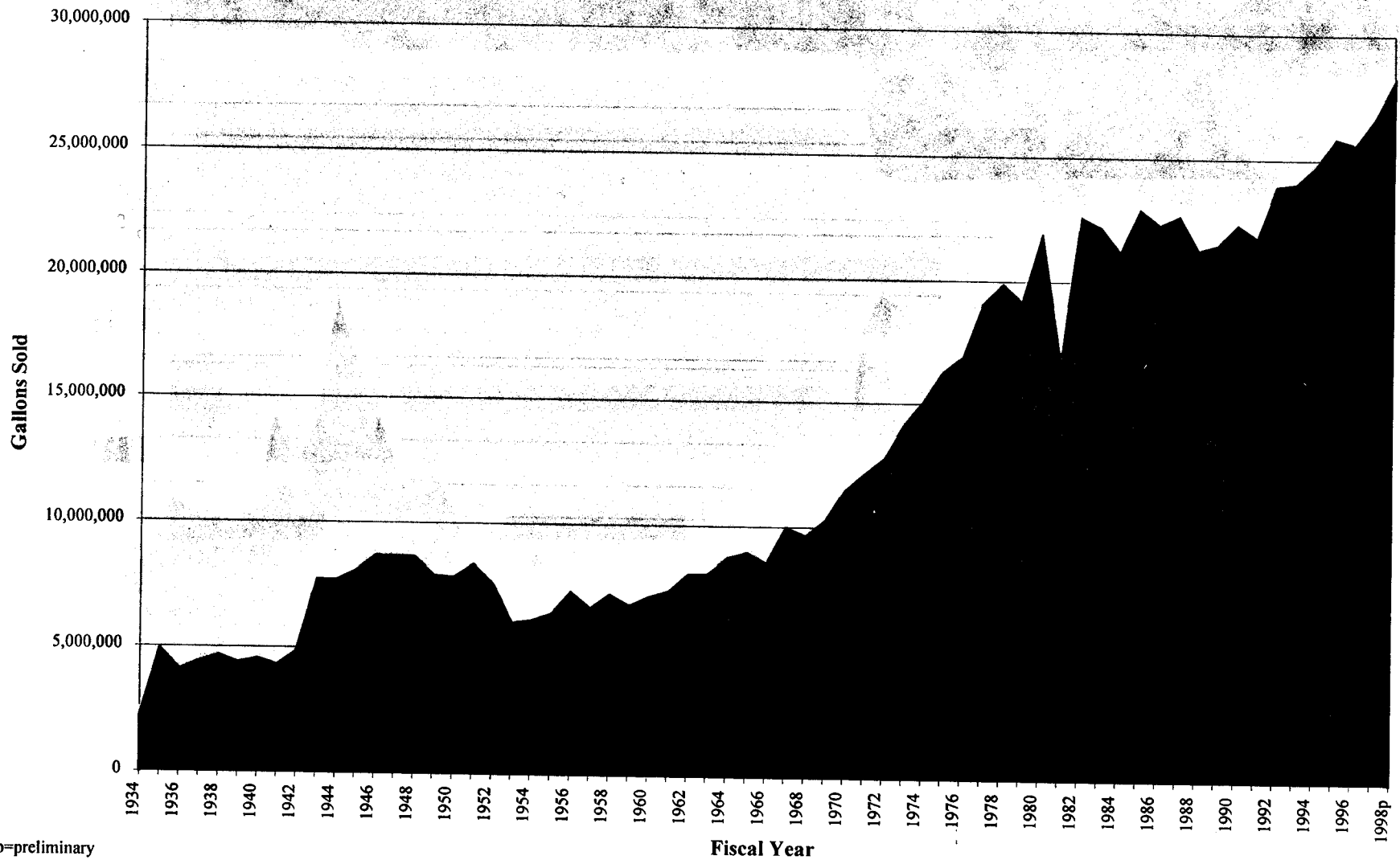
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Beer Tax: Rate 1934-1998



Beer: Taxable Gallons Sold 1934-1998



Beer Tax

Changes to Tax Base and Other Legislative Changes (1933-1998)

1933

(Effective June 26)

The first beer tax administered by the Tax Commission was the Export Beer Tax Law, passed at the General Session of the 20th Legislature. The legislation imposed tax upon 3.25 percent alcohol beer manufactured in Utah for export and sale in other states where such sale was legal. The sale of beer in Utah being illegal at the time and remaining so until the repeal of the prohibitory provision of the State Constitution became effective. The rate of the tax was \$1 per barrel of 31.5 gallons.

1934

(Effective January 1)

Legislation became effective when the constitutional prohibition against intoxicating liquor was repealed at the election of November, 1933. It imposed a tax of \$1.20 per barrel upon beer manufactured or imported for consumption in the State of Utah and 60 cents per barrel upon beer manufactured for export and exported. Provisions were made for the licensing of brewers by the State and of dealers (importers), wholesalers and retailers by the local authorities and also the State.

1935

(Effective March 25)

The Liquor Control Act established the Liquor Control Commission. The licensing of manufacturers, distributors and retailers of beer was passed to the Liquor Control Commission. The Tax Commission then became primarily concerned with the collection of the excise tax on beer through the medium of tax stamps of designated values, which must be affixed to all containers of beer.

1937

Legislation amended the act to permit the imprinting of the tax stamp on can lids and crowns. The use of crowns and printed labels by brewers and distributors simplified and improved the administration of the law.

1940

The Liquor Control Commission ruled that shipments of liquor and beer to Fort Douglas were out of their jurisdiction and consequently, the post exchange, the Officer's Club, and other similar users could ship liquor and beer from another state into Fort Douglas tax exempt. However, the Tax Commission held that beer sold to the Officers' Club or any similar organization was taxable.

1941

The Tax Commission adopted a beer revenue stamp to cover the excise tax of \$1.60 per barrel on heavy beer containing more than 3.2 percent alcoholic content by weight, and the stamp affixed to the case rather than each bottle.

(Effective December 1)

Regulations modified the taxation of light beer covering beer of less than 3.2 percent of alcoholic content by weight.

1944

(Effective July 1)

The Tax Commission allowed refunds on the sale of tax-paid beer to commissioned and non-commissioned officers' messes and clubs operating on a post, camp or station of the United States government in addition to those on sale to regularly established military posts and exchanges.

1945

(Effective March 17)

Legislation eliminated the sales tax on beer.

(Effective May 8)

Legislation increased the tax rate from 80 cents to \$1.10 a barrel light beer (containing 3.2 percent alcoholic content or less by weight) and increased heavy beer (containing more than 3.2 percent alcoholic content by weight) from \$1.60 to \$4.

1953

(Effective July 1)

Amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein, and inserted, "imported or manufactured for sale, use or distribution in this state."

1968

(definition expanded)

Brewer is added to the list of distributor and importer as having to file a monthly report.

1971

(Effective July 1)

The legislation changed tax rate to \$3.10 per 31 gallon barrel for all beer (both light and heavy beer).

1981

(Effective July 1)

The legislation changed tax rate for all beer from \$3.10 to \$4.12 per 31 gallon barrel.

1983

(Effective July 1)

The legislation changed tax rate for all beer from \$4.12 to \$11 per 31 gallon barrel.

1992

(Effective April 27)

HB 191 Revenue and Taxation - Technical Amendments - The legislation made technical amendments to in lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.



SECTION XVII

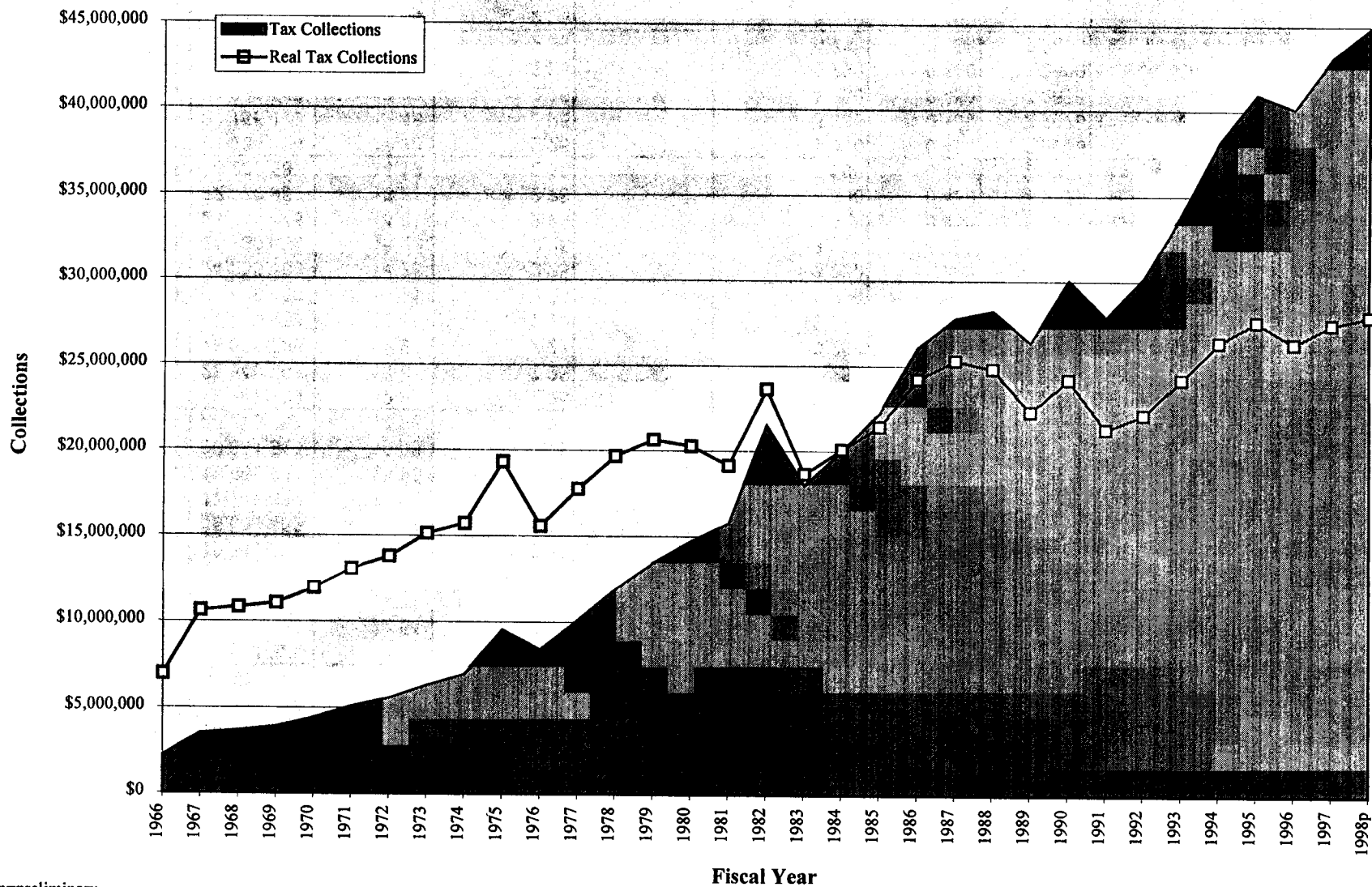
Insurance Premium Tax

Insurance Premium Tax									
Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rates %					Notes
				Property Casu. & Life	Surplus Line Brokers	Worker's Compensation	Title Insurance	Motor Vehicle	
1966	2,189,576	6,951,035	7.01	2.25	3	2.250			SLB eliminated Jul 1968.
1967	3,444,723	10,631,861	10.54	2.25	3	2.250			
1968	3,614,789	10,822,722	10.62	2.25	1.5	2.250			
1969	3,852,713	11,071,014	10.76	2.25		2.250			
1970	4,393,263	11,970,744	11.43	2.25		2.250			
1971	5,064,923	13,053,925	12.25	2.25		3.250			3.25% for WC effective Jul 1, 1971.
1972	5,591,097	13,805,178	12.54	2.25		3.250			3% for WC effective Jul 1974.
1973	6,327,153	15,136,730	13.34	2.25		3.250			
1974	6,976,078	15,711,887	13.43	2.25		3.125			
1975	9,520,415	19,311,187	16.09	2.25		3.000			3.25% for WC effective Jul 1976.
1976	8,384,435	15,584,452	12.61	2.25		3.125			
1977	10,098,434	17,747,687	13.92	2.25		3.250			
1978	11,917,410	19,665,693	14.90	2.25		3.250			
1979	13,452,007	20,631,913	15.08	2.25		3.250			
1980	14,718,258	20,273,083	14.28	2.25		3.250			
1981	15,777,757	19,147,763	12.99	2.25		3.250			
1982	21,493,820	23,645,567	15.61	2.25		3.250			
1983	18,012,496	18,665,799	11.98	2.25		3.250			
1984	19,989,972	20,070,253	12.58	2.25		3.250			
1985	22,262,350	21,426,708	13.21	2.25		3.250			
1986	26,077,060	24,235,186	14.75	2.25		3.250			.45% for TI effective Jul 1986
1987	27,762,413	25,330,669	15.23	2.25		3.250	0.450		8% for WC effective Jul 1988. Additional 0.0175% for MV effective Jan 1, 1989.
1988	28,223,290	24,844,445	14.81	2.25		5.625	0.450		
1989	26,405,692	22,320,957	13.21	2.25		8.000	0.450	2.2675	
1990	30,019,888	24,209,587	14.19	2.25		7.500	0.450	2.2675	7% for WC effective Jul 1990.
1991	27,845,248	21,304,704	12.32	2.25		7.000	0.450	2.2675	5.73% for WC effective Jul 1992.
1992	30,175,346	22,155,173	12.48	2.25		6.365	0.450	2.2675	
1993	33,998,235	24,232,527	13.30	2.25		5.730	0.450	2.2675	Additional 0.01% for MV effective Jul 1993.
1994	38,166,689	26,412,934	14.15	2.25		5.730	0.450	2.2600	
1995	40,941,638	27,625,937	14.42	2.25		5.730	0.450	2.2600	5.85% for WC effective Jul 1995.
1996	40,133,569	26,334,363	13.44	2.25		5.850	0.450	2.2600	
1997	43,110,515	27,476,428	13.72	2.25		5.600	0.450	2.2600	
1998p	44,853,302	27,945,983	13.65	2.25		7.850	0.450	2.2600	

Real numbers are based on using the CPI and population numbers of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Insurance Premium Tax: Collections 1966-1998

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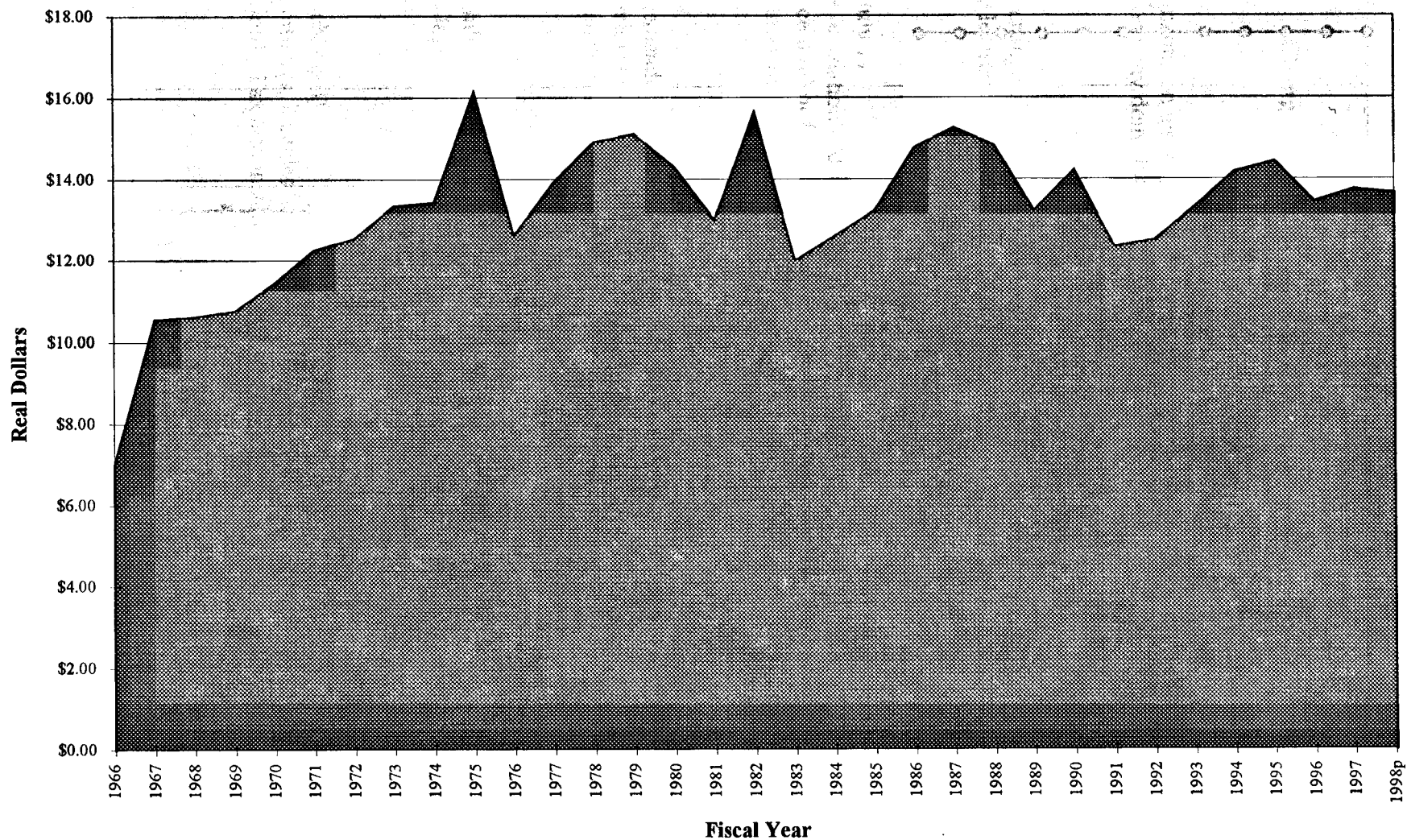


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Real numbers are based on using the CPI of the previous year.
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Economic and Statistical Unit
Utah State Tax Commission

Insurance Premium Tax: Real Per Capita 1966-1998

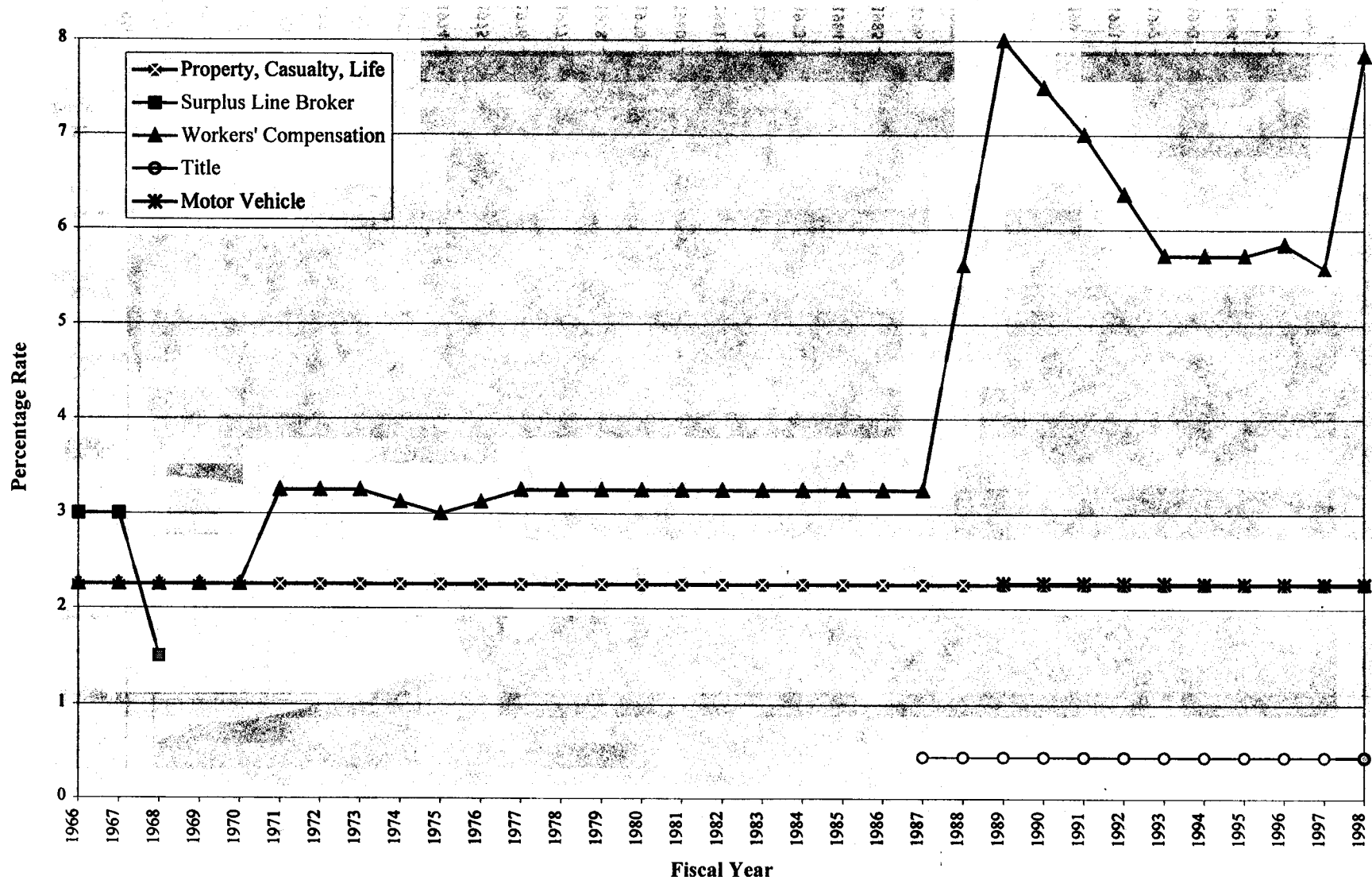


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Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

Breadown of Insurance Premium Tax Rates 1966-1998



Insurance Premium Tax

Changes to Tax Base and Other Legislative Changes (1966-1998)

1966

Premiums on insurance written in state, and premiums of surplus line brokers. Every insurance company doing business in Utah. Chapter 14, Title 31, U.C.A., 1953.

1968

(definition changed)

The legislation excluded premiums of surplus line brokers from definition.

1971

(Effective July 1)

The legislation added a 1 percent tax of total premiums received from insurance written by any insurance fund or funds created by Chapter 100, Laws of Utah 1917. It also increased the tax on Workman's Compensation premiums from 1 percent to 3 1/4 percent

1972

(definition expanded)

Premiums on Workman's Compensation and occupational disease insurance added and combined injury and benefit fund. Section 31-21-2, 35-1-68, U.C.A.

1981

(Effective July 1)

The legislation required quarterly prepayments where prior year's tax was \$3,000 or more.

1983

(definition changed)

All insurers, includes hospital and health services and state insurance fund (Workmen's Compensation). Tax also includes Self-Insurers for Workmen's Compensation.

1986

(Effective July 1)

SB 91 Insurance Recodification Amendments - The legislation amended the Insurance Code, including provisions relating to premium and retaliatory tax.

1987

(Effective July 1)

HB 208 Uninsured Employers' Fund Amendments - Death benefits paid to the uninsured employers' fund, when a decedent leaves no dependents, are eliminated. Additional sources of funds for the uninsured employers' fund are provided.

1988

(Effective July 1)

SB 160 Insurance Premium Tax Amendments - The legislation exempted public agency insurance mutual policies from the premium tax.

1989

(Effective April 24)

SB 166 Insurance Code Amendments - The legislation increased motor vehicle insurance premium tax by 0.0175 percent to fund Insurance Department relative value study.

1992

(Effective April 27)

SB 185 Insurance Code Revisions - The legislation allowed the Tax Commission to waive or reduce penalties or interest for surplus lines tax, enacted provisions relating to variable contract accounts, and allowed the Insurance Commissioner to revoke, suspend, or limit a foreign insurer's certificate after administrative proceedings.

1997

(Effective March 13)

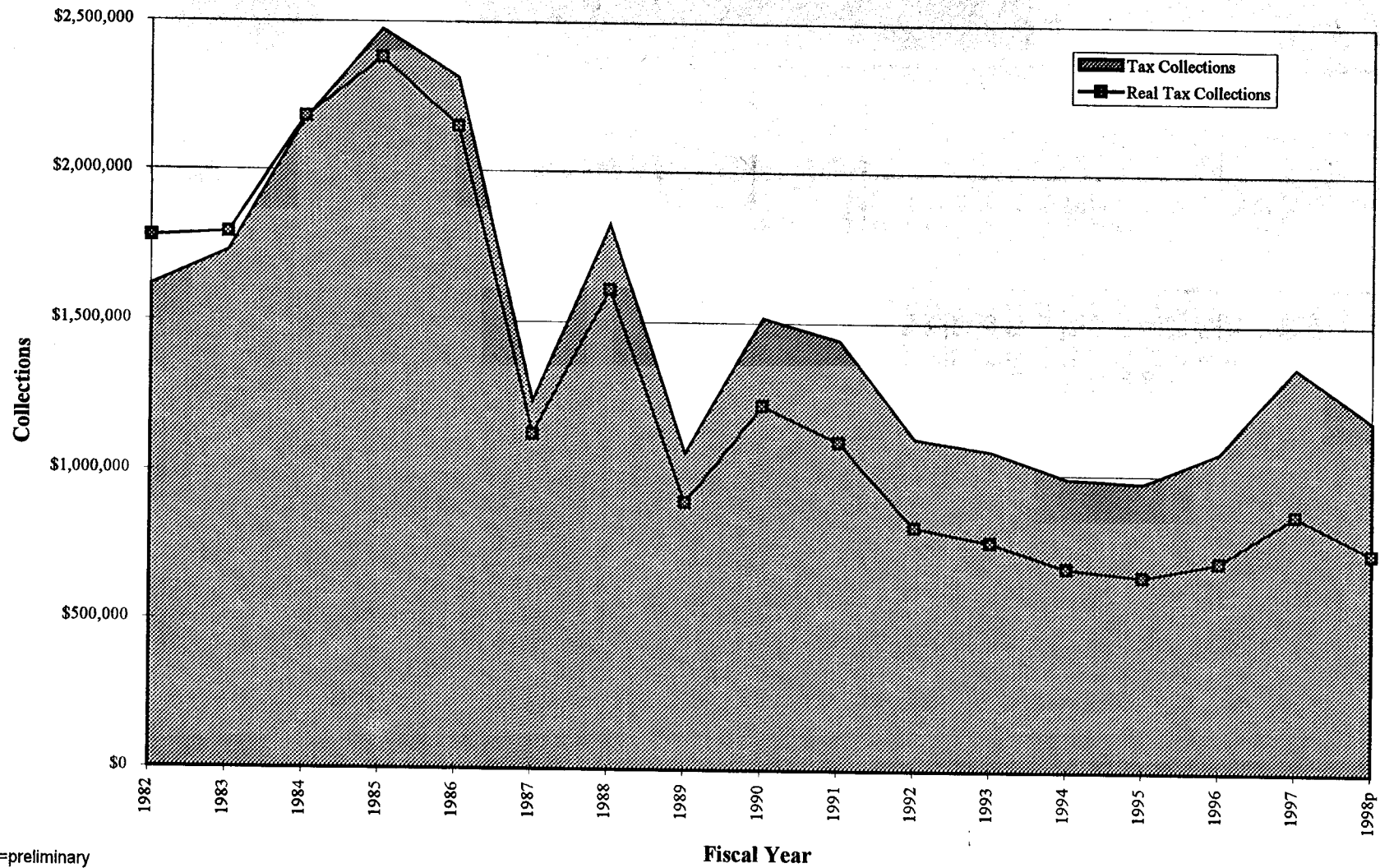
HB 14 Self Insured Premium Assessment - The legislation created a uniform method for calculating the assessment owed by a self-insured employer who pays workers' compensation directly. The calculation of the assessment provided economic incentives for employers to promote safety in the work place.

SECTION XVIII

Oil & Gas Conservation Fee

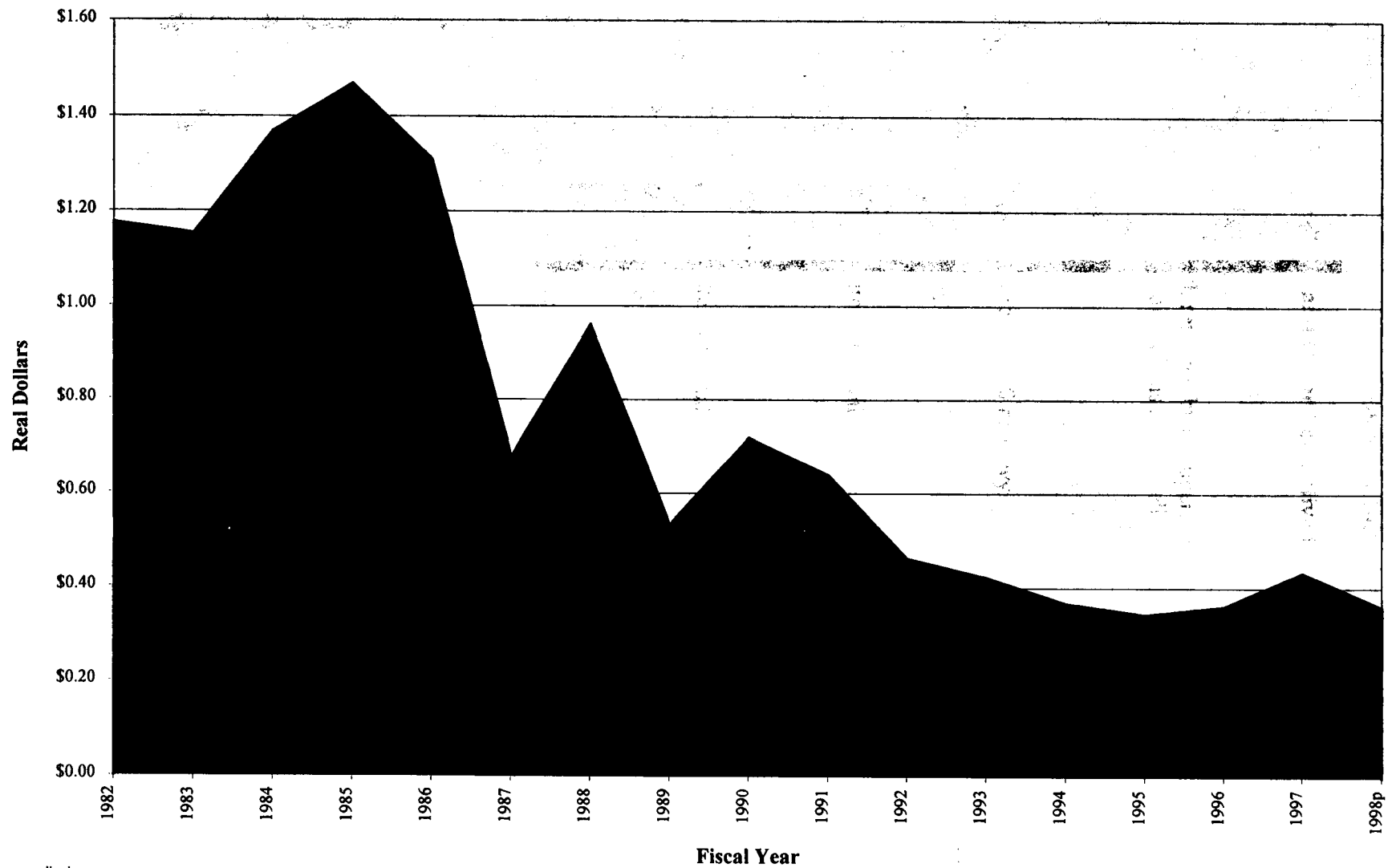
Oil & Gas Conservation Fee				
<i>Fiscal Year</i>	<i>Tax Collections</i>	<i>Real Tax Collections</i>	<i>Real Per Capita</i>	<i>Tax Rate %</i>
1982	1,617,373	1,779,288	1.17	0.2
1983	1,730,952	1,793,733	1.15	0.2
1984	2,173,090	2,181,817	1.37	0.2
1985	2,473,266	2,380,429	1.47	0.2
1986	2,313,495	2,150,088	1.31	0.2
1987	1,232,911	1,124,919	0.68	0.2
1988	1,825,391	1,606,858	0.96	0.2
1989	1,064,730	900,025	0.53	0.2
1990	1,515,236	1,221,965	0.72	0.2
1991	1,440,823	1,102,389	0.64	0.2
1992	1,114,906	818,580	0.46	0.2
1993	1,077,270	767,833	0.42	0.2
1994	988,123	683,822	0.37	0.2
1995	973,717	657,029	0.34	0.2
1996	1,076,284	706,223	0.36	0.2
1997	1,357,303	865,075	0.43	0.2
1998p	1,181,671	736,244	0.36	0.2
<p>Real numbers are based on using the CPI and population of the previous year. p=preliminary.</p> <p>The CPI base period for real numbers: 1982 to 1984 = 100.</p> <p>Prior to 1982, the tax was collected by another agency.</p>				

Oil & Gas Conservation Fee: Collections 1982-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

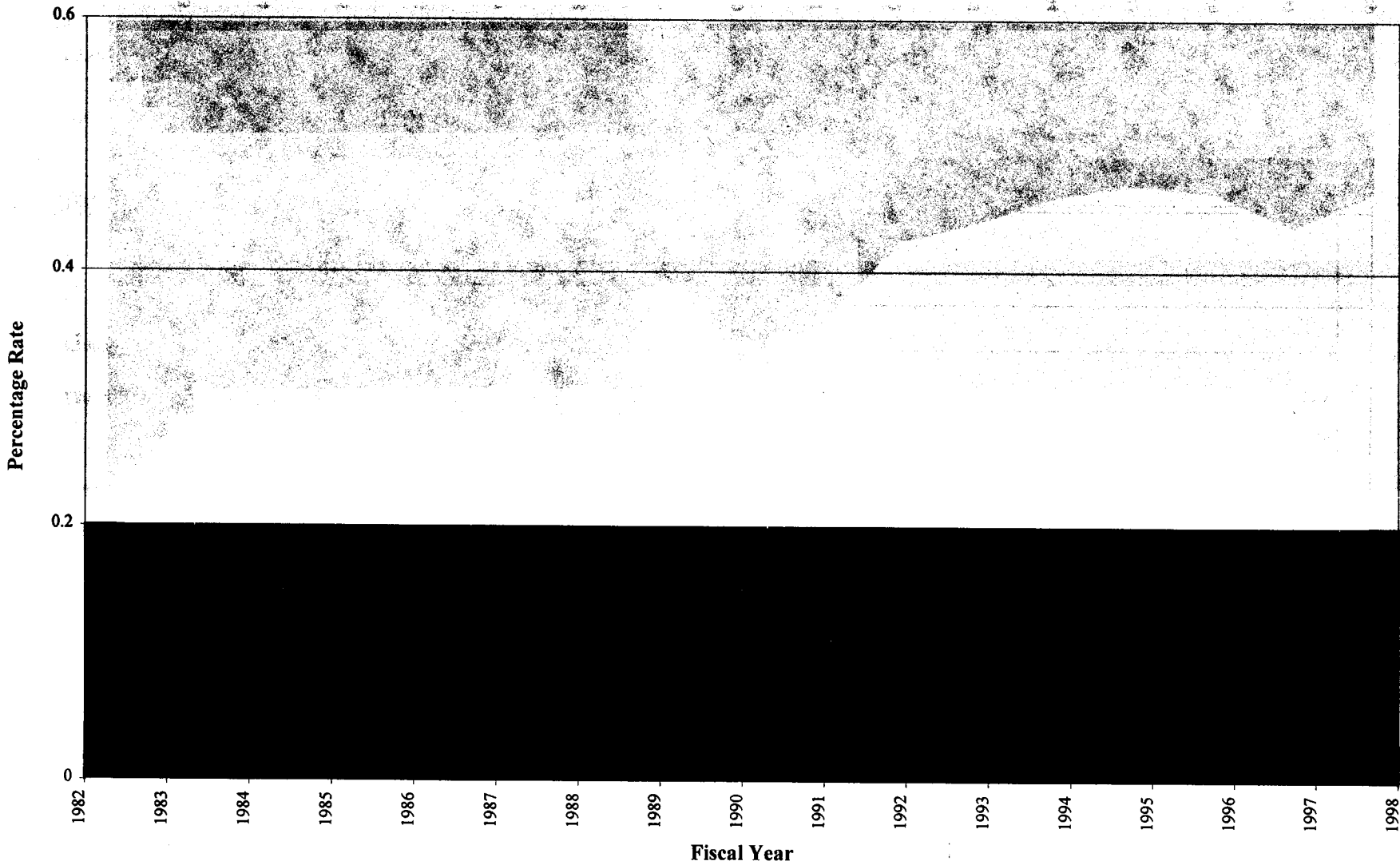
Oil & Gas Conservation Fee: Real Per Capita 1982-1998



p=preliminary

Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Oil & Gas Conservation Fee: Rate 1982-1998



Oil and Gas Conservation Fee

Changes to Tax Base and Other Legislative Changes (1955-1998)

Description

All interest owners in the well, reported by the operator, working interest owner or first purchaser. Section 40-6-14 - Tax on oil and gas at the well., U.C.A.

1955

(Effective July 1)

The legislation established the rate at 2.0 mill levy.

1961

(Effective July 1)

The legislation changed the rate to 0.5 mill levy.

1967

(Effective July 1)

The legislation changed the rate to 1.5 mill levy.

1979

(Effective January 1)

The legislation changed the rate to 2.0 mill levy.

1982

The State Tax Commission began collecting the fee in the 1982 fiscal year.

1988

(Effective April 25)

SB 43 Oil and Gas Conservation Amendments - The legislation changed the period for well logs. Certain monthly reporting requirements of transporters and refiners were eliminated. The period for payment of oil and gas conservation tax was changed, and the reporting responsibilities of the Division of Oil, Gas and Mining were eliminated.

1996

(April 29)

HB 274 Oil and Gas Amendments - The legislation defined and reduced the tax rate for incremental production which is achieved from an enhanced recovery project.

SECTION XIX

Mine Occupation, Metal Mining and Oil & Gas Severance Taxes

Mine Occupation, Metal Mining and Oil & Gas Severance Taxes

Fiscal Year	Mine Occupation Collections	Real Collections	Real Per Capita	Tax Rate %	Metalliferous Ores	Real Collections	Real Per Capita	Ores Rate %	Oil & Gas Collections	Real Collections	Real Per Capita	Oil & Gas Rate %	Oil Rate %		Gas Rate %		Notes
													<\$13	>\$13	<\$1.50	>\$1.50	
1938	532,003	3,694,465	7.00	1	N/A			1	N/A			1					1
1939	327,699	2,324,106	4.35	1	N/A			1	N/A			1					
1940	483,284	3,476,863	6.40	1	N/A			1	N/A			1					
1941	674,650	4,818,929	8.73	1	N/A			1	N/A			1					
1942	789,162	5,368,449	9.74	1	N/A			1	N/A			1					
1943	791,193	4,853,945	8.44	1	N/A			1	N/A			1					
1944	926,442	5,355,156	8.49	1	N/A			1	N/A			1					
1945	857,085	4,869,801	8.05	1	N/A			1	N/A			1					
1946	656,827	3,649,039	6.17	1	N/A			1	N/A			1					
1947	393,226	2,016,544	3.16	1	N/A			1	N/A			1					
1948	1,359,141	6,094,803	9.58	1	N/A			1	N/A			1					
1949	1,363,820	5,659,004	8.67	1	N/A			1	N/A			1					
1950	866,251	3,639,710	5.42	1	N/A			1	N/A			1					
1951	1,422,134	5,900,971	8.48	1	N/A			1	N/A			1					
1952	1,731,757	6,660,604	9.43	1	N/A			1	N/A			1					
1953	1,844,481	6,960,306	9.61	1	N/A			1	N/A			1					
1954	2,097,689	7,856,513	10.63	1	N/A			1	N/A			1					
1955	1,760,368	6,544,119	8.73	1	N/A			1	N/A			1					
1956	2,459,673	9,177,884	11.72	1	N/A			1	N/A			1					
1957	2,766,326	10,170,316	12.57	1	N/A			1	N/A			1					
1958	2,230,902	7,939,153	9.61	1	N/A			1	N/A			1					
1959	2,395,380	8,288,512	9.81	1	N/A			1	N/A			1					
1960	3,664,677	12,593,392	14.48	1	N/A			1	N/A			2					2
1961	3,601,537	12,167,355	13.52	1	N/A			1	N/A			2					
1962	3,497,841	11,698,465	12.50	1	N/A			1	N/A			2					
1963	2,476,141	8,199,142	8.56	1	N/A			1	N/A			2					
1964	4,005,334	13,089,327	13.44	1	1,614,348	5,275,647	5.42	1	1,604,540	5,243,595	5.38	2					3
1965	3,084,356	9,949,535	10.17	1	1,735,603	5,598,719	5.72	1	1,368,804	4,415,497	4.51	2					
1966	3,359,277	10,664,371	10.76	1	2,141,977	6,799,927	6.86	1	1,188,472	3,772,927	3.81	2					
1967	3,221,555	9,943,071	9.85	1	2,086,230	6,438,981	6.38	1	1,136,704	3,508,346	3.48	2					
1968	2,674,337	8,006,997	7.86	1	1,528,416	4,576,096	4.49	1	1,137,834	3,406,689	3.34	2					
1969	2,901,126	8,336,569	8.10	1	1,781,866	5,120,305	4.98	1	1,113,865	3,200,761	3.11	2					
1970	4,179,357	11,387,894	10.88	1	3,002,564	8,181,373	7.81	1	1,170,350	3,188,965	3.05	2					
1971	4,576,494	11,795,088	11.06	1	3,378,243	8,706,812	8.17	1	1,202,049	3,098,064	2.91	2					
1972	3,830,829	9,458,837	8.59	1	2,548,691	6,293,064	5.72	1	1,294,770	3,196,963	2.90	2					
1973	3,801,382	9,094,215	8.01	1	2,382,866	5,700,636	5.02	1	1,397,398	3,343,057	2.95	2					
1974	5,033,602	11,336,941	9.69	1	2,871,917	6,468,282	5.53	1	2,165,184	4,876,541	4.17	2					
1975	5,769,461	11,702,761	9.75	1	3,085,616	6,258,856	5.22	1	5,438,067	11,030,562	9.19	2					
1976	11,258,648	20,926,855	16.93	1	2,497,198	4,641,632	3.76	1	5,915,867	10,996,035	8.90	2					
1977	8,489,036	14,919,220	11.70	1	1,958,565	3,442,118	2.70	1	6,613,621	11,623,236	9.12	2					
1978	8,446,277	13,937,751	10.56	1	2,307,175	3,807,219	2.88	1	6,162,168	10,168,594	7.70	2					
1979	8,423,221	12,919,051	9.44	1	2,934,722	4,501,107	3.29	1	6,667,749	10,226,609	7.48	2					

Fiscal Year	Mine Occupation Collections	Real Collections	Real Per Capita	Tax Rate %	Metalliferous Ores	Real Collections	Real Per Capita	Ores Rate %	Oil & Gas Collections	Real Collections	Real Per Capita	Oil & Gas Rate %	Oil Rate %		Gas Rate %		Notes
													<\$13	>\$13	<\$1.50	>\$1.50	
1980	9,821,081	13,527,660	9.53	1	3,709,882	5,110,030	3.60	1	6,857,879	9,446,114	6.65	2					
1981	14,757,130	17,909,138	12.15	1	4,167,921	5,058,157	3.43	1	11,175,800	13,562,864	9.20	2					
1982	20,694,158	22,765,850	15.03	1	4,212,728	4,634,464	3.06	1	19,094,384	21,005,923	13.87	2					
1983	19,433,070	20,137,896	12.93	1	2,333,993	2,418,646	1.55	1	17,099,077	17,719,251	11.37	2					
1984	36,242,720	36,388,273	22.81	1	3,653,056	3,667,727	2.30	1	32,591,573	32,722,463	20.52	2					
1985	46,880,361	45,120,655	27.82	1	761,400	732,820	0.45	1	46,446,760	44,703,330	27.56	4					4
1986	43,796,980	40,703,513	24.77	1	1,023,523	951,230	0.58	1	42,773,457	39,752,283	24.19	4					
1987	21,547,641	19,660,256	11.82	1	887,589	809,844	0.49	1	19,726,192	17,998,350	10.82	4					
1988					3,643,336	3,207,162	1.91	2.4	25,512,592	22,458,268	13.38	4					5
1989					4,935,555	4,172,067	2.47	2.4	23,198,512	19,609,900	11.60	4					
1990					5,389,113	4,346,059	2.55	2.55	24,706,671	19,924,735	11.68	4					6
1991					7,252,524	5,548,985	3.21	2.6	23,763,883	18,182,007	10.52	4					
1992					6,413,406	4,708,815	2.65	2.6	11,746,794	8,624,665	4.86		3	5	3	5	7
1993					7,037,894	5,016,318	2.75	2.6	12,228,935	8,716,276	4.78		3	5	3	5	
1994					6,116,475	4,232,855	2.27	2.6	12,756,037	8,827,707	4.73		3	5	3	5	
1995					8,419,283	5,681,028	2.97	2.6	12,984,375	8,761,387	4.57		3	5	3	5	
1996					8,289,094	5,439,038	2.78	2.6	12,069,036	7,919,315	4.04		3	5	3	5	
1997					6,563,325	4,183,126	2.09	2.6	17,217,291	10,973,417	5.48		3	5	3	5	
1998p					9,019,651	5,619,720	2.74	2.6	15,529,368	9,675,619	4.72		3	5	3	5	

Notes

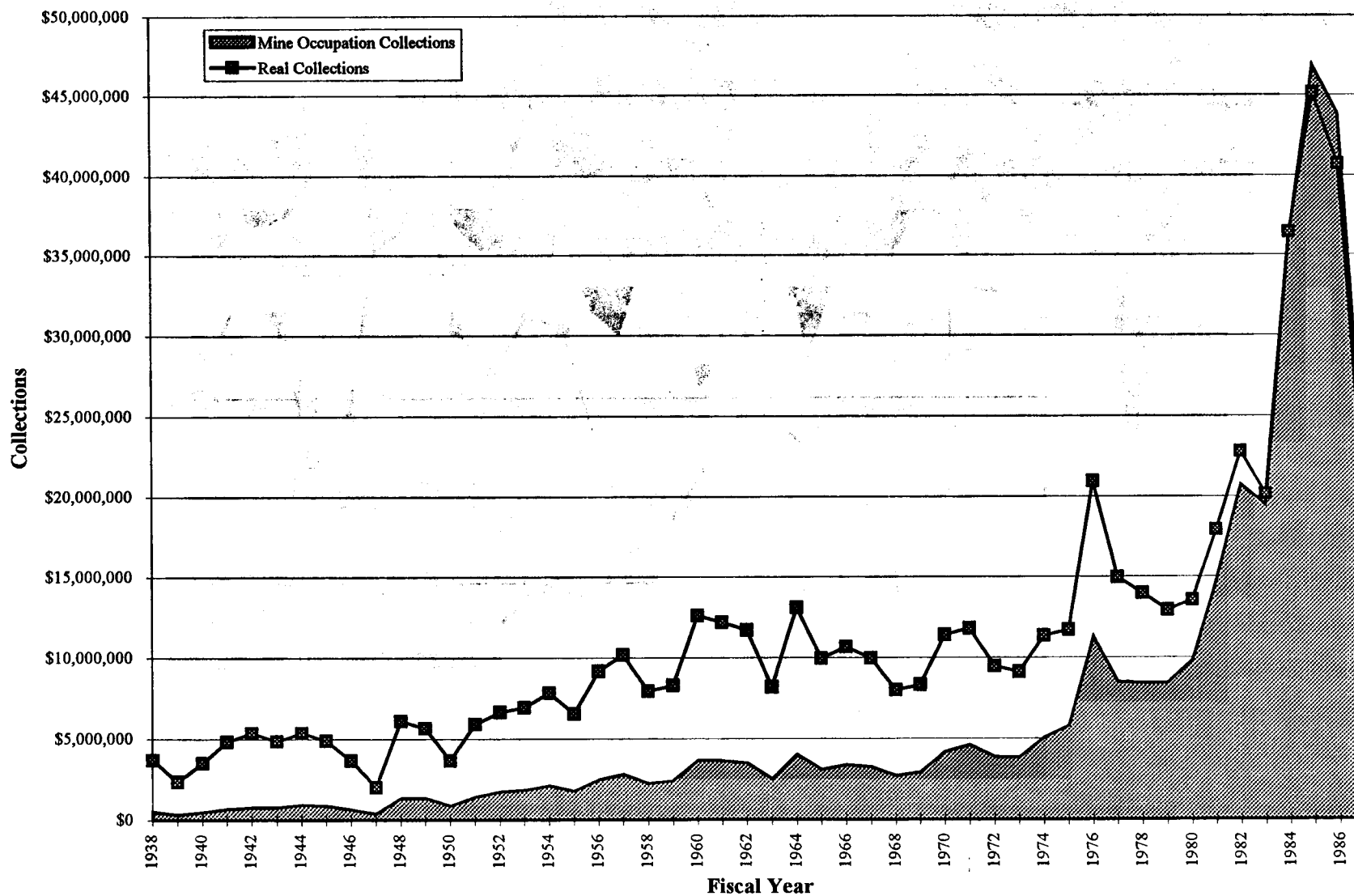
- 1) The Mine Occupations Tax was made effective on May 11, 1937. The taxable base was net proceeds which equaled gross proceeds less certain deductions, e.g., transportation and smelting costs.
- 2) 2% for Oil & Gas effective Jan 1, 1960.
- 3) The sum of Metalliferous Ores and Oil & Gas = Mine Occupation Tax. These breakdown figures were only available starting in 1964.
- 4) 4% for Oil & Gas effective Jan 1, 1984.
- 5) In fiscal year 1988 the Mine Occupations Tax was changed into two separate taxes: Mining Severance Tax and Oil & Gas Severance Tax (effective Date retroactive to January 1, 1988). 2.4% for Ores.
The breakdown figures for fiscal years after 1983 are for net collections; prior years are gross collections before refunds. The refunds for these years are minimal, the average refund for 1969-1987 is 0.10%.
The new metalliferous mining severance tax rates were:
 - a) For beryllium, 20 percent of gross proceeds.
 - b) For all other metals, such as copper, 30 percent of gross proceeds.
 - c) For metals shipped out of state in the form of ore, 80 percent of gross proceeds.
- 6) Tax on Metalliferous minerals was increased to 2.6% on January 1, 1990.
- 7) The severance tax on oil & gas was changed to: 3 percent of the value up to and including the first \$13 per barrel for oil; and 5 percent of the value from \$13.01 and above per barrel for oil. 3 percent of the value up to and including the first \$1.50 per MCF for gas; and 5 percent of the value from \$1.51 and above per MCF for gas (effective date January 1, 1992).
5 percent of the value from \$1.51 and above per MCF for gas (effective date January 1, 1992).

Bolded numbers represent a weighted percentage based on a one quarter lag and when the statutory change was made effective.

Real numbers are based on using the CPI and population of the previous year.

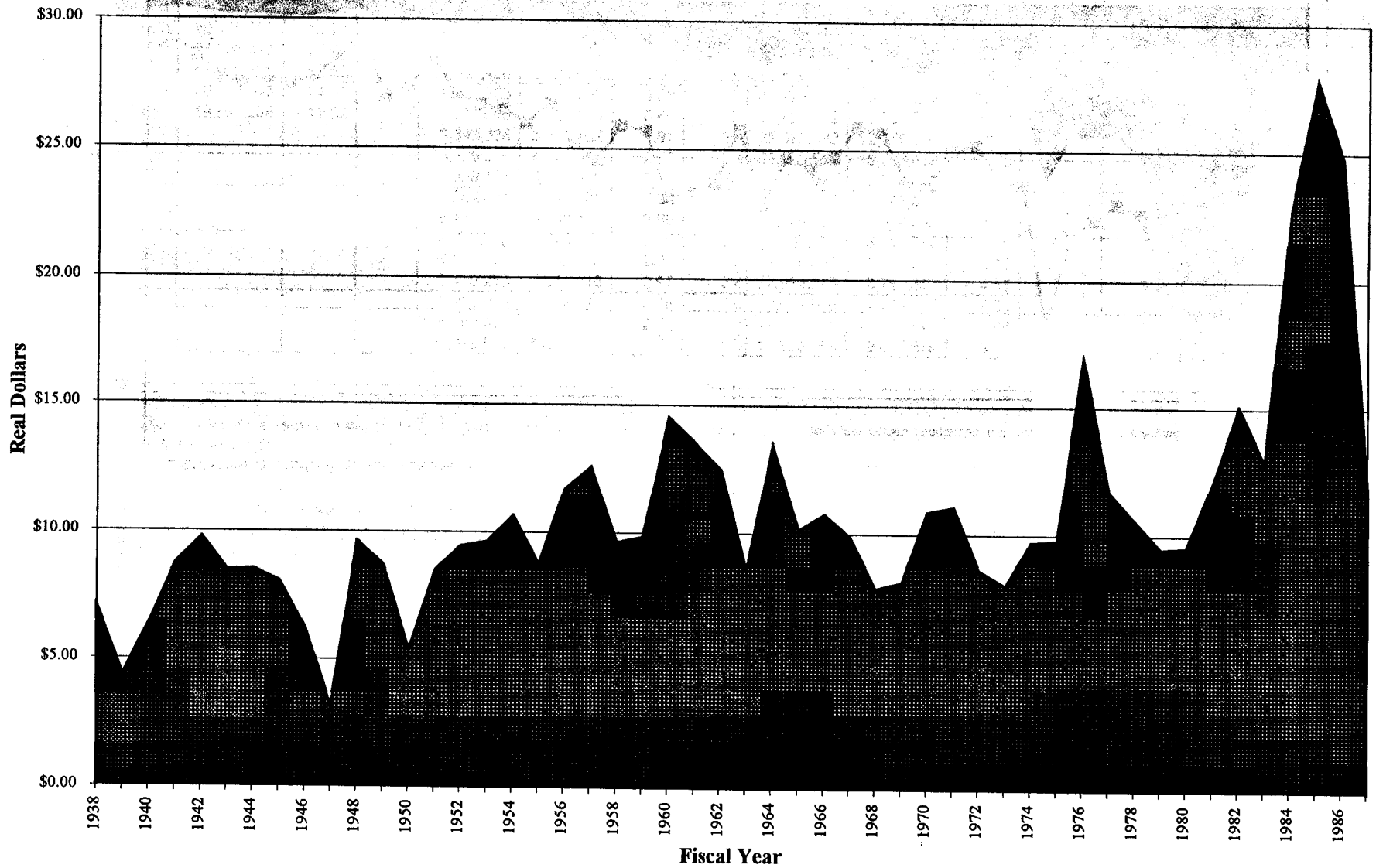
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Mine Occupation Tax: Collections 1938-1987



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

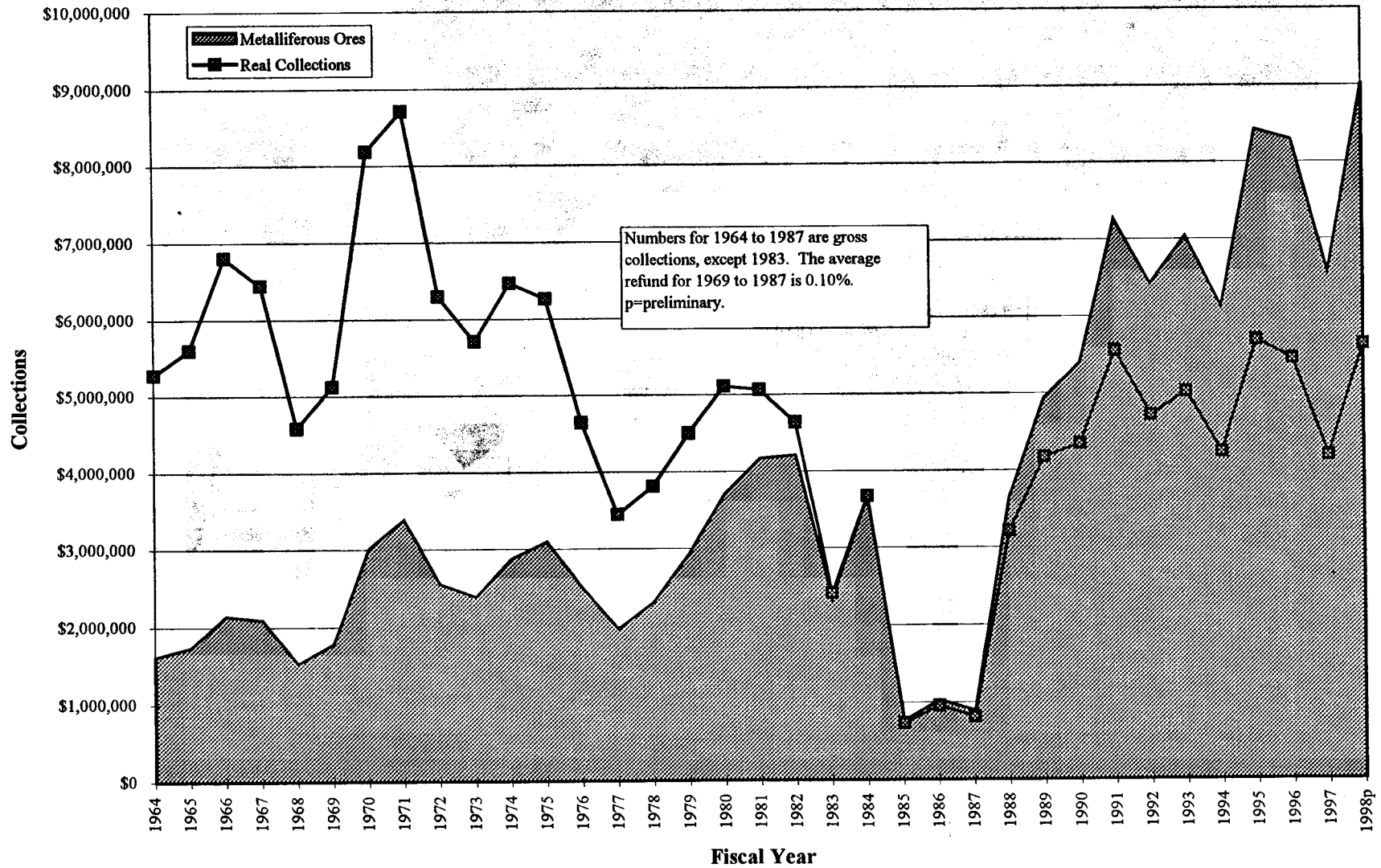
Mine Occupation Tax: Real Per Capita 1938-1987



Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Economic and Statistical Unit
Utah State Tax Commission

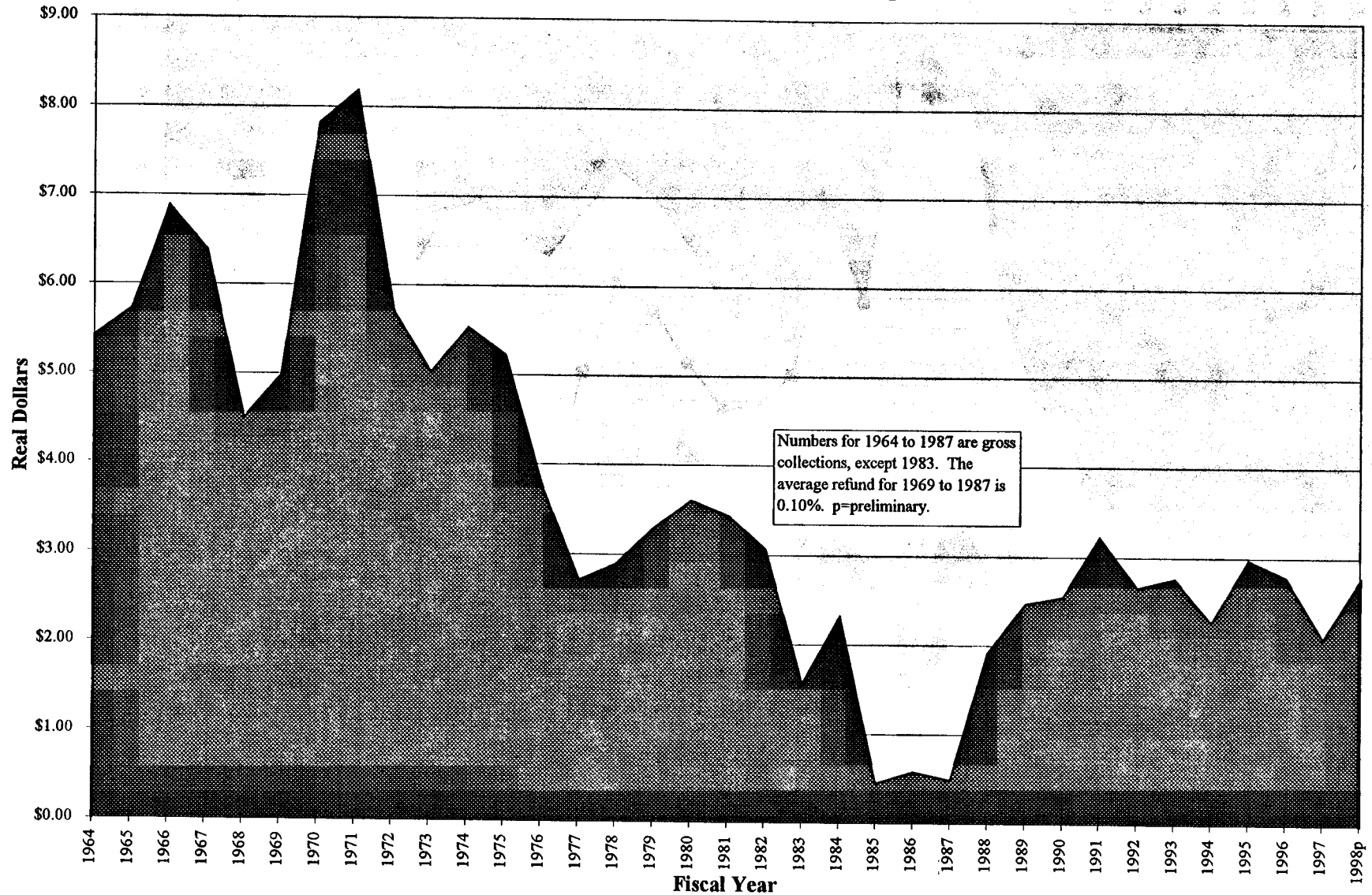
Metal Mining Severance Tax: Collections 1964-1998



Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

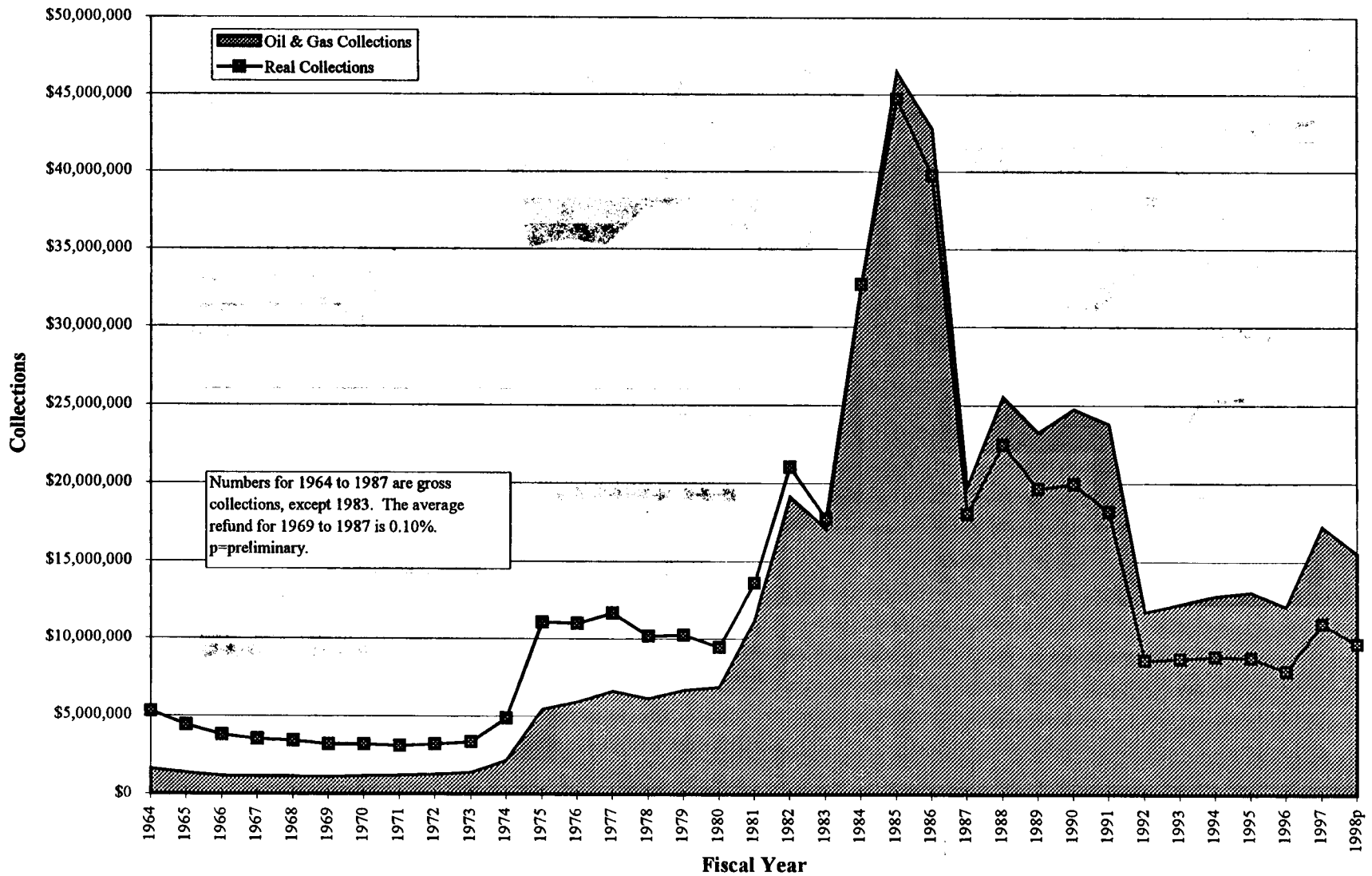
Economic and Statistical Unit
Utah State Tax Commission

Metal Mining Severance Tax: Real Per Capita 1964-1998



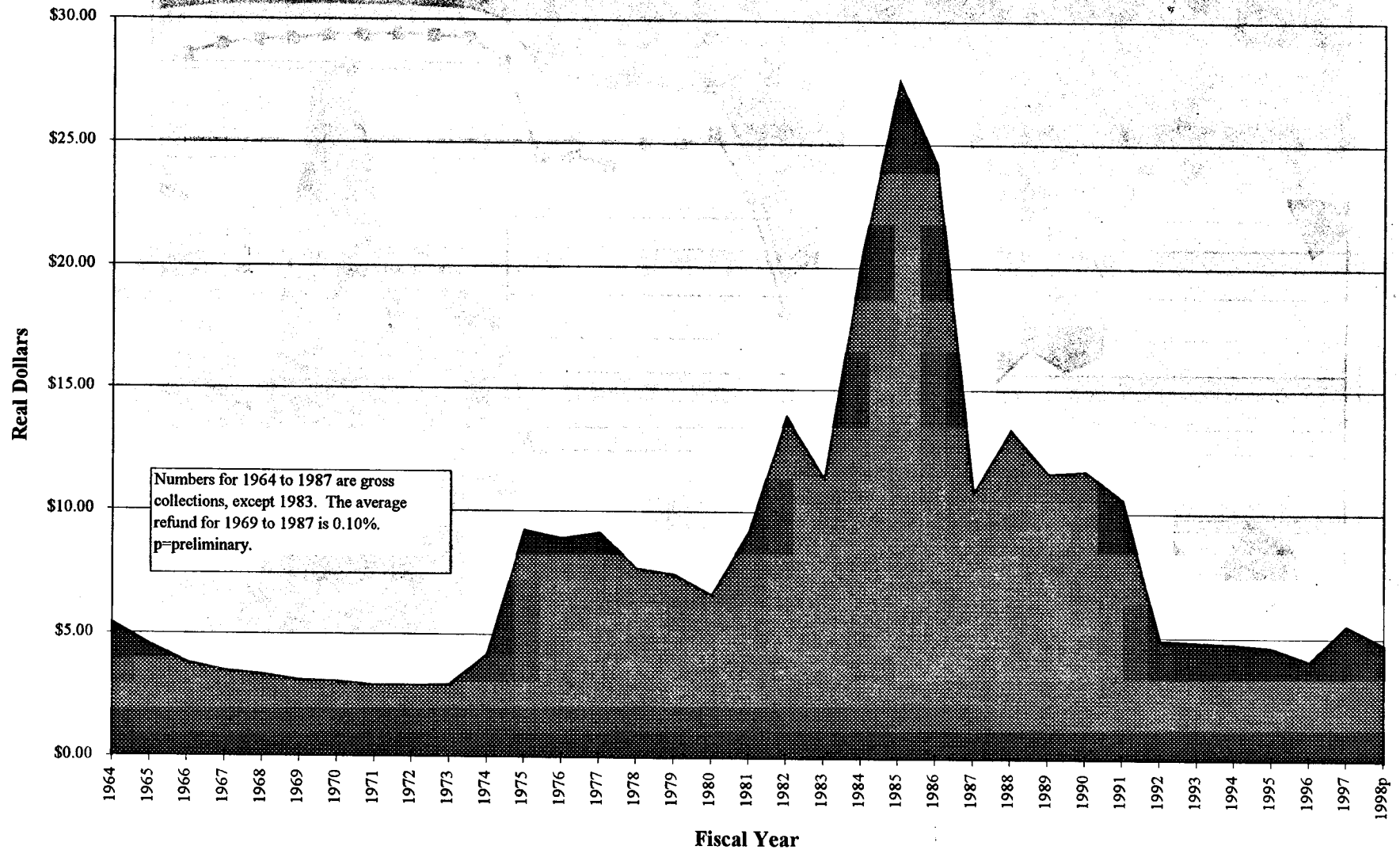
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Oil & Gas Severance Tax: Collections 1964-1998



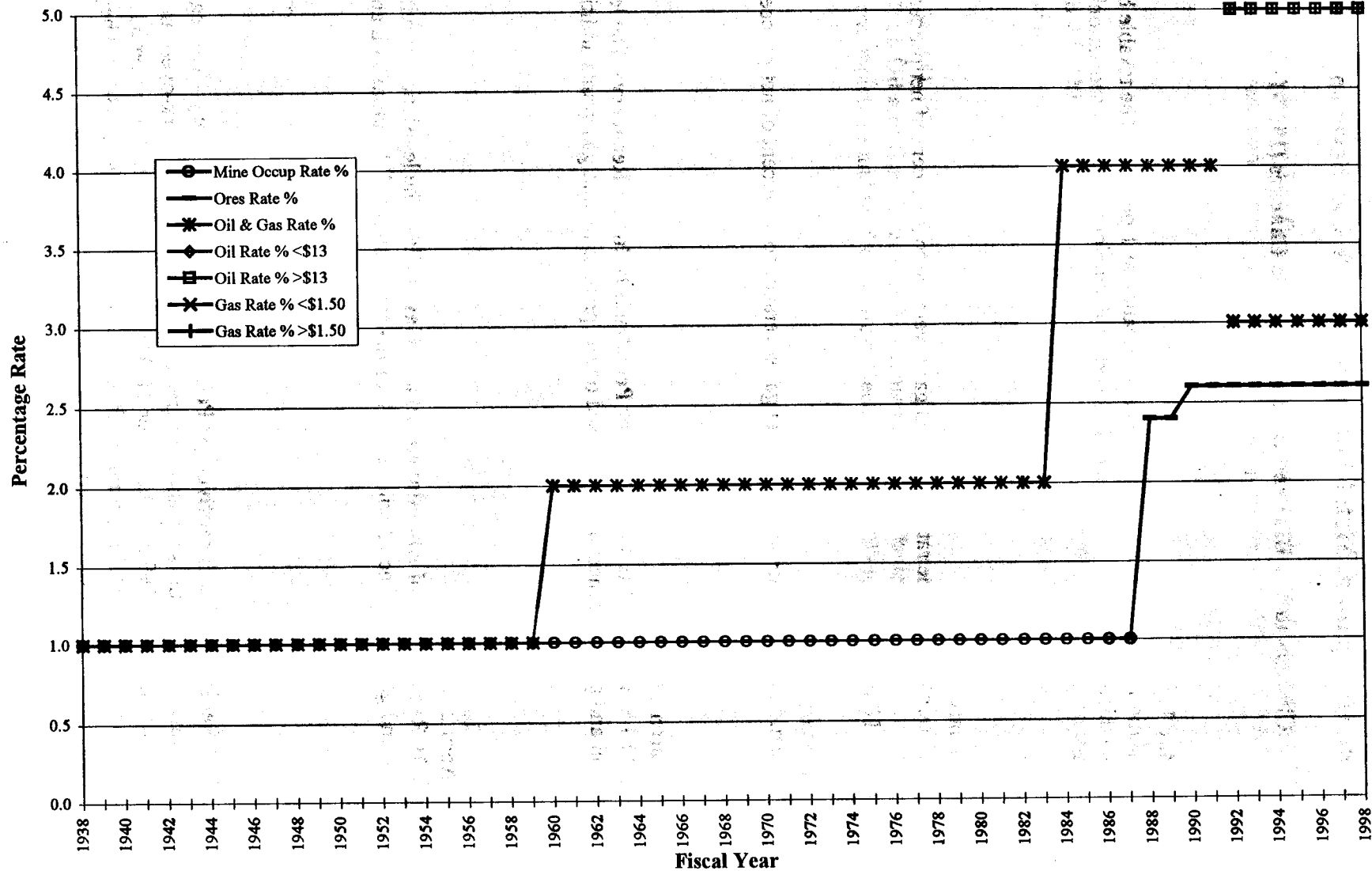
Real numbers are based on using the CPI of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.

Oil & Gas Severance Tax: Real Per Capita 1964-1998



Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 84 = 100.

Mine Occupation, Metal Mining and Oil & Gas Severance Taxes: Rates 1938-1998



Mine Occupation, Metal Mining and Oil & Gas Severance Taxes

Changes to Tax Base and Other Legislative Changes (1937-1998)

1937

(Effective May 11)

Legislation established the a tax on mine occupation at 1 percent. The taxable base was net proceeds which equaled gross proceeds less certain deductions, e.g., transportation and smelting costs.

1960

(Effective January 1)

Legislation changed the rate for oil and gas severance to 2 percent of net proceeds.

1984

(Effective January 1)

Legislation changed the rate for oil and gas severance to 4 percent of net proceeds.

1990

(Effective March 13)

HB 110 Severance Tax Incentives for Petroleum Industry Recovery - The legislation established oil and gas severance tax rates based on the price of oil and gas grants additional exemptions.

1992

(Effective April 27)

HB 31 Reclamation of Abandoned Oil and Gas Wells - The legislation provided that a portion of oil and gas fees collected will be used for the reclamation of abandoned oil and gas wells.

1993

(May 3)

HB 52 Severance Tax Incentives for Petroleum Industry Recovery - The legislation extended the sunset date for the severance tax credit for oil and gas well work-overs and re-completions from January 1, 1990 to December 31, 1994 and changed to December 31, 1994 to December 31, 1999, and lowered the total credit allowable from \$50,000 to \$30,000 beginning in 1995, amended definitions used for determining the credit, and makes technical corrections.

1995

(May 1)

HB 71 Severance Tax Penalties - The legislation repealed duplicate penalty provision which imposed interest on interest for underpayment of quarterly estimated and total severance taxes.

1996

(April 29)

HB 274 Oil and Gas Amendments - The legislation defined and reduced the tax rate for incremental production which is achieved from an enhanced recovery project.

1998

(Effective May 4)

HB 58 Oil and Gas Severance Tax Amendments - The legislation extended the tax credit for recompletions and workovers from December 31, 1999 to December 31, 2004.

ECONOMIC AND STATISTICAL UNIT PUBLICATIONS

TC-23 Monthly Revenue Summary (97-19)	May 1997
CY 1996 Hotel Sales, Room Rents & Tourism Taxes (97-20)	May 1997
Gross Taxable Retail Sales and Purchases in the State of Utah (97-21)	July 1997
First Quarter 1997 Utah Car and Truck Sales (97-22)	July 1997
TC-23 Monthly Revenue Summary (97-23)	July 1997
First Quarter 1997 Gross Taxable Retail Sales & Purchases (97-24)	July 1997
May 1997 Gross Taxable Retail Sales & Purchase - New Information (97-25)	Aug. 1997
June 1997 Gross Taxable Retail Sales & Purchase - New Information (97-26)	Sept. 1997
TC-23 Monthly Revenue Summary (97-27)	Oct. 1997
2nd Quarter 1997 Utah Car and Truck Sales (97-28)	Oct. 1997
Second Quarter 1997 Gross Taxable Retail Sales & Purchases (97-29)	Oct. 1997
TC-23 Monthly Revenue Summary (97-30)	Oct. 1997
Wasatch Front 1996 Direct Sales By Zip Code (97-31)	Oct. 1997
Gross Taxable Retail Sales and Purchases in the State of Utah (97-32)	Oct. 1997
TC-23 Monthly Revenue Summary (97-33)	Nov. 1997
Gross Taxable Retail Sales and Purchases (97-34)	Dec. 1997
TC-23 Monthly Revenue Summary (97-35)	Dec. 1997
October 1997 Gross Taxable Retail Sales & Purchases (98-01)	Jan. 1998
TC-23 Monthly Revenue Summary (98-02)	Jan. 1998
Utah Statistics of Income Return Year 1996 (98-03)	Jan. 1998
Family Based Statistics of Income, Return Year 1996 (98-04)	Mar. 1998
Third Quarter 1997 Gross Taxable Retail Sales & Purchases (98-05)	Jan. 1998
November 1997 Gross Taxable Retail Sales and Purchases (98-06)	Feb. 1998
Third Quarter 1997 Utah Car and Truck Sales (98-07)	Feb. 1998
TC-23 Monthly Revenue Summary (98-08)	Feb. 1998
Car and Truck Registrations in Utah (98-09)	Mar. 1998
December 1997 Gross Taxable Retail Sales & Purchases (98-10)	Mar. 1998
Utah's Corporate Franchise Tax 1994 and 1995 (98-11)	Mar. 1998
TC-23 Monthly Revenue Summary (98-12)	Mar. 1998
TC-23 Monthly Revenue Summary, 1st 11 Months, (98-13)	June 1998
<u>History of the Utah Tax Structure (98-14)</u>	<u>June 1998</u>